

# Nebraska



# Department of Revenue

**DRAFT**  
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**PUBLICATION 1346N**

Tax Year 2006

**FEDERAL/STATE  
INDIVIDUAL INCOME TAX  
SOFTWARE DEVELOPER'S E-FILE  
SPECIFICATIONS**

**Please see "WHAT'S NEW" in Section 1.**

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# WHAT'S NEW FOR TAX YEAR 2006

See <http://www.revenue.ne.gov/info/7-178-2006.pdf>. Below is a draft of e-file related changes.

**NEBRASKA STANDARD DEDUCTION CHANGES:** For 2006: New 'base' values are;

**\$5,130** if single (File Status 1),  
**\$8,580** for married filing joint (File Status 2) and qualified widow(er) (File Status 5),  
**\$4,290** if married filing separate (File Status 3).  
**\$7,550** if head of household, (File Status 4), and

The standard deduction values have been indexed and are no longer subject to phase-out. The elimination of the phase-out means that the Nebraska Standard Deduction Worksheet (page 11 of the 2005 Nebraska Tax Booklet) will no longer be used to compute Standard Deduction for higher AGI incomes. For 2006, the additional standard deduction for elderly/blind will **\$1030** for married joint and married separate, and **\$1250** for single and head of household. Here is a table of possible standard deduction values.

File Status	Description	Amount
1	Single	<b>\$5,130</b>
1	Single and 65 or older	\$6,380
1	Single and blind	\$6,380
1	Single and 65 or older and blind	\$7,630
2	Married Filing Joint	<b>\$8,550</b>
2	Married Filing Joint and one spouse 65 or older	\$9,580
2	Married Filing Joint and one spouse blind	\$9,580
2	Married Filing Joint and one spouse 65 or older and blind	\$10,610
2	Married Filing Joint and both spouses 65 or older	\$10,610
2	Married Filing Joint and both spouses blind	\$10,610
2	Married Filing Joint and one spouse 65 or older and both blind	\$11,640
2	Married Filing Joint and both spouses 65 or older and one blind	\$11,640
2	Married Filing Joint and both spouses 65 or older and blind	\$12,670
3	Married Filing Separate	<b>\$4,290</b>
3	Married Filing Separate and one spouse 65 or older	\$5,320
3	Married Filing Separate and one spouse blind	\$5,320
3	Married Filing Separate and one spouse 65 or older and blind	\$6,350
3	Married Filing Separate and both spouses 65 or older	\$6,350
3	Married Filing Separate and both spouses blind	\$6,350
3	Married Filing Separate and one spouse 65 or older and both blind	\$7,380
3	Married Filing Separate and both spouses 65 or older and one blind	\$7,380
3	Married Filing Separate and both spouses 65 or older and blind	\$8,410
4	Head of Household	<b>\$7,550</b>
4	Head of Household 65 or older	\$8,800
4	Head of Household blind	\$8,800
4	Head of Household 65 or older and blind	\$10,050
5	Widow(er) with Dependent Children	<b>\$8,580</b>
5	Widow(er) with Dependent Children and 65 or older	\$9,610
5	Widow(er) with Dependent Children and blind	\$9,610
5	Widow(er) with Dependent Children 65 or older and blind	\$10,640
	<b>NOTE: If Married Filing Separately, the additional amounts for over 65 and blind apply only if the primary can claim an exemption for their spouse.</b>	

**NEW NEBRASKA FORM 2441N:** We are in the process of developing a state version of the federal Form 2441. At the time of the distribution of these draft specifications, the design of this new form was not complete. Updated specifications will be provided if deemed necessary whenever this new form is ready for publication.

**PERSONAL EXEMPTION CREDIT CHANGE:** The Nebraska Personal Exemption Credit (Form 1040N Line 19) for 2006 will be \$106 (up from \$103 per exemption from tax year 2005). The phase out threshold for computing this credit has been eliminated. **This totally eliminates the PEC phase-out table (page 11 of the 2005 Nebraska Tax Booklet) and previously located in the Appendix G, Miscellaneous Tables document.**

**CHARITABLE GIFT TO QUALIFIED ENDOWMENT FUND:** A new nonrefundable credit has been added to Form 1040N and is currently targeted for Line 26. **This line will NOT be supported in e-file,**

**NEBRASKA EARNED INCOME CREDIT:** A new refundable credit has been added to Form 1040N and is currently targeted for Line 34. The Nebraska EIC should be calculated to be 8% of the federal EIC amount. The Consistency Section Sequence # 0205, EIC Claimed will be used beginning this year. Married Filing Separate filers and nonresidents cannot claim this credit. The computed NE credit, the federal EIC amount and Number of Qualifying Children are all captured.

**FORM 2210N PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX:** The Form 2210N penalty line (draft Line 37, previously Line 99 on 2005 Form 1040N) Line 34 is now its own line.

**STATE FAIR FOUNDATION CONTRIBUTION:** The State Fair contribution (tax year 2005 Form 1040N Line 39, Form 1040NS Line 15) has been eliminated for tax year 2006.

**ITEMIZED DEDUCTION PHASE OUT:** The phase-out for federal itemizers who have their federal deductions limited has also changed for Nebraska. The allowed deduction for Nebraska will be their federal itemized deductions, whether limited or not, minus state and local income tax.

**SCHEDULE I LINES REMOVED:** The add back lines On Nebraska Schedule I Part A for excess bonus depreciation (Tax Year 2005 Line 43) and Enhanced Sect 179 (Tax Year 2005 Line 44) have been eliminated.

**SCHEDULE I LINES CHANGED:** Nebraska Schedule I Part B Line 53 is now the Bonus Depreciation Subtraction line (was Line 52) and now covers additional years 2003 and 2004.

**SCHEDULE I LINES ADDED:** Nebraska Schedule I Part B Line 54 Enhanced Section 179 Subtraction (Seq.# 0575) is a new adjustment decreasing income line and covers years 2004 and 2005. Nebraska Schedule I Part B Line 55 Long-Term Care Savings Plan Contribution (Seq.# 0580) is a new adjustment decreasing income line.

**HIGH SCHOOL DISTRICT CODE CHANGES:** The tax year 2006 High School District Code changes have not been formalized. They will be provided at a later date.

**IMPERFECT RETURNS:** This year the IRS will supply state returns containing an indicator (Seq.# 0015) that identifies the return as being an "imperfect return". The IRS will accept Federal/State Imperfect returns when indicated by the ERO on the second or subsequent filing when 1) the Child's SSN and Name Control on Schedule EIC does not match Master File, or 2) when the Dependent's SSN and Name Control on Form 1040/A does not match Master File. The Federal Return will be accepted; however, the Dependent's federal exemption or federal Earned Income Credit (EIC) may be disallowed under this condition. Nebraska will accept these returns.

# SECTION 1

## GENERAL INFORMATION

### 1.1 INTRODUCTION

This document is the software developer specifications for those developers supporting the State of Nebraska in the tax year 2006 Federal/State Electronic Filing program. We extend our thanks to all developers participating in this program.

### 1.2 NEBRASKA PUBLICATIONS

These specifications define the Nebraska Department of Revenue generic and unformatted record formats, and related information used in the Federal/State Electronic Filing Program. This publication supplements, but does not replace the requirements and procedures specified by IRS Publications 1345 and 1346.

In some parts of this document, you are instructed to refer to our tax booklet instructions for further details. This is because the information included in these specifications cannot possibly provide all the various tax booklet instructions and tax law details necessary in the preparation of the Nebraska return. **If you need information beyond what is provided in this document or you need further details, locate our tax booklet instructions on our Web site under "Tax Forms", and then under "Current Forms".** You may obtain preliminary drafts of our tax booklet by contacting our Forms Design manager at 402-471-5637.

**Additionally, this document provides an e-mail address for contacting the department's legal staff for further tax law explanations, when needed (see Section 2, Nebraska Contact Personnel).** In addition to these specifications, the department provides access to various related tables, files, and printed information, some of which are Appendices to these specifications.

Related forms, tables, text files and other publications noted below are posted on our Software Developer's Web page at <http://www.revenue.state.ne.us/electron/develop.htm>. Web site files and publications are normally in PDF, MS Word, or text format. These include:

- Publication 1346N for tax year 2006 (file specifications - this document)
- Nebraska 2006 Reject Codes
- Miscellaneous Tables for tax year 2006
- Publication 1436N for tax year 2006 (test package) - Also available as hard copy by request - (Not available until October/November, 2006)
- Nebraska 2006 Public High School District Code table
- Nebraska 2006 Tax Table
- Publication 1345N for tax year 2006 Handbook for Electronic Filers) - Also available as hard copy by request - (Not available until October, 2006)
- Form 1040N-V (Nebraska payment voucher)

**Note: Some of these documents may actually be available earlier than anticipated. Check our Software Developer's Web page for these updates or contact us.**

### 1.3 FEATURES, FORMS AND SCHEDULES SUPPORTED

Form 1040NS (short form),  
1040N (long form) with or without Schedule I, (Adjustments to Income, Nebraska Schedule II, (Credit For Tax Paid To Another State), and Nebraska Schedule III, (Computation of Nebraska Tax for Nonresidents and Partial-year Residents Only);  
Nebraska Minimum or Other Tax Worksheet;  
Nebraska Form 2441N Child/Dependent Care Worksheet;  
Refund, balance due and zero returns;  
First time Nebraska filers;  
Resident, Part Year Resident, and Non-resident returns;  
Refund direct deposit and balance due electronic funds withdrawal;  
Filing through the end of the Federal Extension;  
Completely paperless returns prepared and submitted through approved home PC and Online software.

### 1.4 EXCLUSIONS FROM THE NEBRASKA E-FILE PROGRAM

Nebraska forms not accepted electronically:

Form 1040XN	Amended Nebraska Individual Income Tax Return
Form 4797N	Special Capital Gains Election and Computation
Form CDN	Nebraska Community Development Assistance Act Credit Computation
Form NOL	Nebraska Net Operating Loss Worksheet
Form 1310N	Nebraska Refund for Deceased Taxpayers
Form 3800N	Nebraska Employment and Investment Credit Computation
Form 829N	Nebraska Quality Jobs Act Credit
Form 14N	Statement of Nebraska Income Tax Withheld For Nonresidents

Nebraska 1040N and Schedule Lines not accepted electronically include:

1040N Line 22	CDAA Credit
1040N Line 23	Form 3800N Nonrefundable Credit
1040N Line 24	Form 829N Credit
1040N Line 31	Form 3800N Refundable Credit
1040N Line 33	Beginning Farmer Credit
Schedule I, Line 51	Special Capital Gains Election

Types of returns not accepted electronically this year include:

Any returns prior to tax year 2006  
Non calendar-year returns  
Decedent tax returns requiring a Death Certificate or filing of Form 1310N

### 1.5 FILING GUIDELINES

**SIGNATURE ALTERNATIVES:** For practitioner-ERO originated returns, Nebraska's policy is that the ERO must retain an originally signed Nebraska Form 8453N for a period of 3 years. For online returns, **PINs are accepted, but no PIN is required, and no Form 8453N is required.**

**EXTENSIONS TO FILE:** The department grants automatic extensions for practitioner originated returns. Online filers are required to file a paper extension request. **The extension will be granted for a period of days to match the federal extension.**

**REMINDER TO DEVELOPERS:** Nebraska does not require Electronic Return Originators to provide their federal Form 8633 to the state or otherwise register with Nebraska.

## 1.6 NEBRASKA PROGRAM DATA SHEET

### STATE ELECTRONIC FILING CALENDAR - Tax Year 2006

Begin Federal & State Software Testing Same as IRS  
 Deadline for submitting Program Application None  
 Deadline for Submitting Initial PATS File None  
 Electronic Return Acceptance Period IRS Startup thru 10/17/2006

### STATE CONTACTS

Program Area	Contact	Phone	Fax
File Specs & Record Layout	Larry Chapman	402-471-5619	402-471-5804
PATS Testing	Brian Catlin	402-471-5785	402-471-5804
Other Program Areas	E-Commerce Help	800-433-8631	
Forms and Tax Booklet	Marilyn Borchert	402-471-5642	402-471-5608

### ACKNOWLEDGMENT SYSTEM USED

IRS

### STATE PATS TESTING

State PATS Testing Required Yes  
 State Test Returns Based on Federal Scenarios No  
 Number of Scenarios 10

### ELECTRONIC RECORD SPECIFICATIONS

Unformatted Record Used Yes (federal forms only-all federal forms)  
 State Forms Included In Program 1040N (long), 1040NS (short), Sched I, Sched. II, Sched III  
 Federal Forms/Sched Required All  
 State Standards Adopted Name Yes, Address Yes Ack Record 120 byte

### ELECTRONIC FILING PROGRAM PUBLICATIONS & FORMS

IRS Form/Publication	State Equivalent	Release Date
Pub 1345 Handbook for Elec.Filers	1345N	11/15/2006 (approx.)
Pub 1346 File Specs/Record Layout	1346N	11/01/2006 (final)
Pub 1436 Test Package	1436N	11/01/2006
N/A	Nebraska School Codes	11/01/2006
N/A	Nebraska Tax Table	11/01/2006
N/A	Nebraska Misc Tables	11/01/2006
Form 8633 Application to Participate	n/a (none needed)	
Form 8453 Signature Document	8453N	11/01/2006 (draft)
Form 9325 Gen Info for EF Taxpayers	n/a	n/a
Form 1040-V Payment Voucher	1040N-V	11/01/2006

### STATE PROGRAM DESCRIPTION

Type of Electronic Filing Program Fed/State + State Only  
 Number of State Taxpayers 833,000 (approximate)  
 Number of Federal ELF Returns, 2004 Not Available  
 Number of State ELF Returns, 2004 452,000 (approximate)  
 ELF Refund Time frame 7-10 days  
 Paper Refund Time frame 4-12 weeks  
 Average State Refund \$401 (tax year 2005)  
 Direct Deposit Yes  
 Electronic Funds Withdrawal Yes  
 Credit Card Payments Yes  
 Signature Process State Signature Retained by ERO - Nothing for Online

## SECTION 2

### NEBRASKA CONTACT INFORMATION

These e-mail addresses are for developer contacts only. **This information should not be provided to taxpayers unless approved by the department.**

#### SPECIFICATIONS QUESTIONS & GENERAL COORDINATION

[Larry.Chapman@rev.ne.gov](mailto:Larry.Chapman@rev.ne.gov)

#### TESTING QUESTIONS & GENERAL COORDINATION

[Brian.Catlin@rev.ne.gov](mailto:Brian.Catlin@rev.ne.gov)

#### TAX LAW QUESTIONS

[Jim.Bogatz@rev.ne.gov](mailto:Jim.Bogatz@rev.ne.gov)

#### Other contact information and Web site links:

NEBRASKA DEPARTMENT OF REVENUE FAX

**402-471-5804**

NEBRASKA DEPARTMENT OF REVENUE INTERNET HOME PAGE

<http://www.revenue.ne.gov>

NEBRASKA DEPARTMENT OF REVENUE SOFTWARE DEVELOPERS PAGE

<http://www.revenue.ne.gov/electron/develop.htm>

NEBRASKA DEPARTMENT OF REVENUE REGULATIONS

<http://www.revenue.ne.gov/legal/regs/indinctax.htm>

NEBRASKA DEPARTMENT OF REVENUE RULINGS

<http://www.revenue.ne.gov/legal/inctax.htm>

WRITTEN CORRESPONDENCE

**Nebraska Department of Revenue  
Electronic Filing Coordinator  
301 Centennial Mall South  
P.O. Box 94650  
Lincoln, NE 68509-9945**



# SECTION 3

## ACKNOWLEDGMENT SYSTEM

### 3.1 OVERVIEW

Nebraska employs Reject Codes for a limited number of errors. Nebraska Reject Codes are different than those used by the IRS. Reject Codes are provided through a separate document posted along with these specifications. In the event that a Nebraska return is received and fails edit checks after acceptance, if needed, the department will contact the ERO/taxpayer to obtain the corrected information. Transmitters should contact the department only if the state acknowledgment file has not been made available within five business days after the federal and state returns have been transmitted.

### 3.2 NOTIFICATION CODES

Nebraska supports **three** types of Notification Codes:

"A" = Accepted

"R" = Rejected

**"E" = Exception Return**

The "A" Acceptance acknowledgment indicates that the department has received the return and it has passed the E-filing program's initial edits. It does not indicate that the return has been completely processed. After E-filed returns have been initially edited and the "A" Acceptance acknowledgment is sent, returns are further edited in the state's mainframe processing systems for other error conditions that could delay processing of the return. An Acceptance acknowledgment does not ensure that the refund will be paid as requested.

The "R" Rejection acknowledgment indicates that the entire return has been rejected. The return must be corrected and re-transmitted as a State-Only return, or filed on paper. Each Rejection acknowledgment will include one or more ACKR records identifying error conditions. If a return is rejected by the IRS and later re-transmitted, any corrections made to the federal return must be carried over into the state return.

**The "E" Acceptance acknowledgment indicates that the department has received a return marked by the IRS as "E" for Exception processing, and has passed the E-filing program's initial edits. Like the "A" code, it does not indicate that the return has been completely processed, as it will be further edited in mainframe processing and treated in the same manner.**

### 3.3 REJECT CODES

Nebraska Reject Codes are designed to ensure that the return contains all necessary forms, schedules, and worksheets, that they are complete, and that there are no other structural errors in the return or its individual fields as defined in the Generic Record layout. The department posts the Nebraska Reject Codes document on the Developer Page of our Web site, and this document is e-mailed to participating developers.

### 3.4 CONVERSION TO PAPER

If it becomes necessary to mail in an electronic return that has been rejected and not resubmitted as State Only, the procedure to follow is:

1. Correct the portion of the return that has been indicated as in error.
2. Attach the original Form 8453N (including all withholding documents) to the back of the return.
3. Attach all necessary state and federal forms, schedules, and any other documentation needed to substantiate the Nebraska return.
4. Mail all to:

Nebraska Department of Revenue  
c/o Post Processing Section  
P. O. Box 98903  
Lincoln, NE 68509-8903

### **3.5 BANKING REQUEST ERRORS**

Nebraska supports direct deposit for refunds and electronic funds withdrawal (EFW) for tax payments. Incorrect or incomplete banking information will cause these banking requests to be denied.

If it is a direct deposit and the banking information is invalid (e.g. bad RTN, missing Account Number) we automatically convert it to a paper refund check. We do not contact taxpayers for this type of error, however an explanation is printed on the taxpayer's refund check.

If the requested banking function is an EFW and the banking information is invalid, we send a letter to the taxpayer explaining in detail the problem, providing them with a Payment Voucher, and reminding them to pay. There are a number of conditions that could cause an EFW to fail, and this is explained in the letter. These include:

The debit amount must be present, greater than zero, and cannot exceed a tolerance of 15% above the amount owed.

The debit date must be present and a valid date.

The account number must be present.

The routing number must be present and a valid RTN.

An EFW cannot be requested for a zero balance or refund return

NOTE: When determining if the debit date is valid, if this date is less (older) than current date, and the current date minus the Debit Date is greater than 7 days, we consider it to be too old to process and therefore invalid.

# SECTION 4

## SOFTWARE TESTING

### 4.1 TESTING OVERVIEW

Nebraska requires all software developers offering Nebraska electronic filing to test with the Department. **Returns received without a valid Software License Number will be rejected.**

### 4.2 TESTING PROCEDURES

**Before transmitting your first test returns, you must complete and submit the Nebraska Software Developer Information Sheet.** This is available for download on the Software Developer page (see contacts), and it will be directly e-mailed to all current approved developers. You can request that it be faxed to you by calling the department at 402-471-5785. **Complete this form and fax to the department at 402-471-5804, attention “E-Commerce Section” prior to beginning testing.** When the department receives this form, we will provide you with a Software ID Number that must always be present in both test and production returns. The contact you list on the form will be called and provided with this Software ID. This is your notification that you can begin testing.

Publication 1436N, Nebraska Test Package is available on our Web site. It will be e-mailed to all current approved developers and to the NACTP listserv. A hard copy of the test package can be requested by e-mailing the Testing Coordinator at this address: [Brian.Catlin@rev.ne.gov](mailto:Brian.Catlin@rev.ne.gov).

The primary testing period for each processing year will begin with the start of federal testing, and conclude with the start of live transmissions. Testing before or after primary testing period is allowed, but must be scheduled with the department. The department will allow testing prior to completion of federal testing.

If a developer offers more than one type of product (e.g. Practitioner and Online), these will be assigned separate testing Software ID Numbers, and must be tested separately.

One test scenario will be identified for purposes of testing State-only filing. If you do not support State-only filing, this return should be transmitted as a regular Fed/State return.

### 4.3 TEST RESULTS AND SOFTWARE APPROVAL

When testing is conducted, generic and unformatted test records received will be compared to expected results.

All detected errors will be noted and results of the compares will be provided to the developer in a formatted report. The Department will provide test results to developers by e-mail or fax, normally within one working day of retrieval of test files from the IRS Service Center.

When testing is conducted, Generic test records will be tested first. When all Generic state records pass testing, their associated federal Unformatted records will be reviewed.

After both record sets are approved, you will be provided with a Nebraska Software Developer Agreement that contains your production Software ID. **Make certain your production Software ID is present in all production returns.**

Any changes to developer software after state approval requires re-testing with the Department.

# SECTION 5

## GENERAL FILE FORMAT INFORMATION

### 5.1 FILE CONTENTS AND FORMATS

Nebraska uses the Generic Record to capture the Nebraska return and, if present, Nebraska Schedules and other state forms. All allowed Nebraska forms are contained within the Generic record.

No state forms or schedules are contained in the Unformatted records. Nebraska uses the Unformatted record(s) to capture a copy of the federal return, federal forms and schedules, and all withholding documentation.

Nebraska uses the standard 120-byte state Acknowledgment Record format.

### 5.2 FIELD FORMATS


The record field definitions that follow include these requirement indicators.

Always Required	Fields shown as Always Required must always contain non-blank, significant data.
Required	Fields shown as Required must contain non-blank, significant data except when the field must be blank as noted in the edits/definition column.
Optional	Fields shown as Optional contain non-blank, significant data only when the preparation of the return calls for use of the field.
Not Used	Fields shown as Not Used must always contain blanks unless otherwise specified.

Electronic banking fields are not listed as required but, if used, all necessary data must be valid and complete. If these fields are missing or invalid, the requested banking function will be denied.

All money fields (Numeric Fields) are 12 characters, 11 numeric followed by negative sign (-) if a negative entry. If positive entry, the last position must be blank. No dollar signs, commas, periods or other non-numeric characters should be inserted into any numeric field.

### 5.3 MODIFICATIONS FROM LAST VERSION

Changes to detail specifications from the last release are indicated with an asterisk , and with a notation of either **NEW** or **CHG** (change) in the Sequence Number column. Simple line number and Sequence number changes are highlighted in bold text but do not have the **NEW** or **CHG** indicator unless referenced in the context of edits or calculations.

# SECTION 6

## APPENDICES

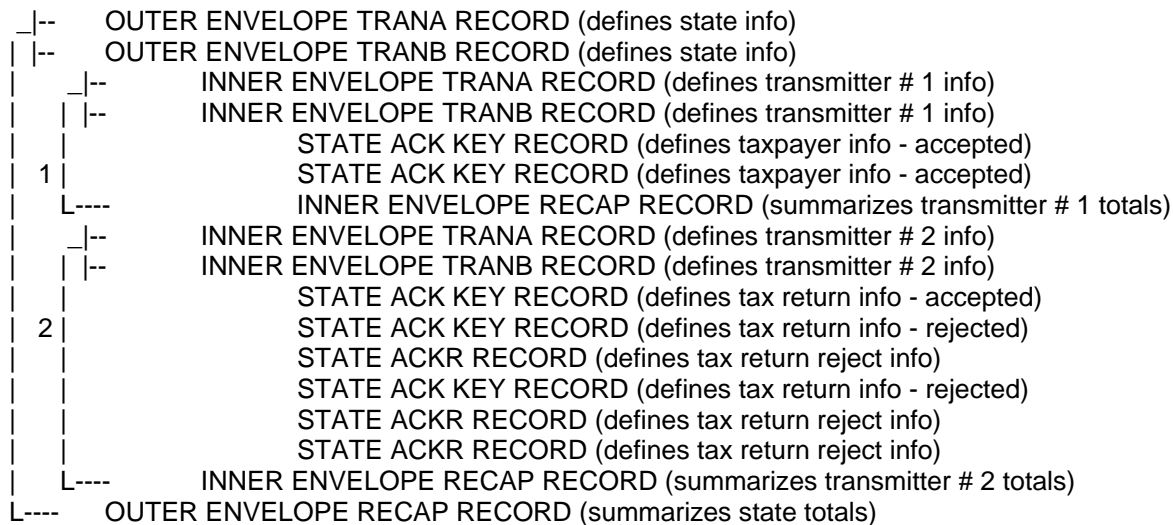
This section defines the Nebraska formats for the Nebraska Acknowledgment file records, and Nebraska Generic records and Unformatted records. The Generic record layouts show columns for IRS Sequence Number, field name, form line number, field length, allowable characters, field definitions and edits. (Appendices B and C).

# APPENDIX A

## ACKNOWLEDGMENT FILE RECORD LAYOUTS

**NOTE: Nebraska uses the 120-byte acknowledgement format posted on the IRS system.**

This section describes the Acknowledgment file structure and record formats. The following diagram shows the order of a typical state acknowledgment file. In this example, there are two transmitters. The first transmitter had two accepted returns. The second transmitter had one accepted return and two rejected returns. One of the rejected returns had one Reject Code issued and the other rejected return had two Reject Codes issued. Each ACK KEY record rejected can have as many as 96 ACKR records, each containing a single Reject Code.



### 6.1 OUTER ENVELOPE TRAN A HEADER RECORD

This file header record contains information about the state (Nebraska) creating this file.

STATE ACKNOWLEDGMENT FILE TRANA RECORD (OUTER ENVELOPE)				
SEQ. NO.	FIELD NAME	LEN.	DATA TYPE	DEFINTION
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.
N/A	RECORD SENTINEL	4	Alpha	Equals '****'
0000	RECORD ID	6	Alpha	Equals 'TRANA '
0010	TRANSMITTER STATE EIN	9	numeric	Equals 470491233.
0020	TRANSMITTER STATE NAME	35	Alpha	Equals 'Nebraska Department of Revenue ' (left justified)
0030	TRANSMITTER TYPE	16	Alpha	Blank.
0040	PROCESSING SITE	1	Alpha	Equals 'E' (Austin)
0050	TRANSMISSION DATE	8	numeric	Equals the date the file is transmitted to the IRS in YYYYMMDD format.

0060	TRANSMITTER STATE ETIN (+ USE CODE)	7	numeric	Left justified. Pos. 1 – 5 equals the Nebraska ETIN, 36746. Pos. 6 and 7 (Use Code) will be set to zeros.
0070	JULIAN DAY	3	numeric	Sequential day of the year (001 - 366) for this transmission. This will equal the JULIAN DAY in the Outer Envelope RECAP record.
0080	TRANSMISSION SEQUENCE FOR JULIAN DAY	2	numeric	Sequential number of the transmission being sent for this Julian Day (field 0070). Starts with 01.
0090	ACKNOWLEDGMENT TRANSMISSION FORMAT	1	Alpha	Equals 'A' (for ASCII).
0100	RECORD TYPE	1	Alpha	Equals 'F' (for fixed).
0110	TRANSMITTER STATE EFIN	6	Numeric	Zeros.
0120	FILLER	5	Alpha	Blank
0130	RESERVED	1	Alpha	Blank
0140	RESERVED	1	Alpha	Blank
0150	RESERVED	6	Alpha	Blank
0160	PRODUCTION-TEST CODE	1	Alpha	Equals either 'P' (production) or 'T' (test).
0170	TRANSMISSION TYPE CODE	1	Alpha	Equals 'Z' (State Acknowledgment)
0180	RESERVED	1	Alpha	Blank
N/A	RECORD TERMINUS	1	Alpha	Equals '#'

## 6.2 OUTER ENVELOPE TRANB HEADER RECORD

This record is the second part of the file header and contains additional information about the state creating this file.

STATE ACKNOWLEDGMENT FILE TRANB RECORD (OUTER ENVELOPE)				
SEQ. NO.	FIELD NAME	LEN.	DATA TYPE	DESCRIPTION
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.
N/A	RECORD SENTINEL	4	Alpha	Equals '****'
0000	RECORD ID	6	Alpha	Equals 'TRANB '
0010	TRANSMITTER STATE EIN	9	numeric	Equals 470491233. (Matches Transmitter EIN from TRANA record).
0020	TRANSMITTER ADDRESS	35	alphanum	Equals '301 Centennial Mall South'.
0030	TRANSMITTER CITY, STATE, ZIP CODE	35	alphanum	Equals 'Lincoln, NE 68509'.

0040	TRANSMITTER AREA CODE AND PHONE NUMBER	10	numeric	Equals 4024715619.
0050	FILLER	16	Alpha	Blank
N/A	RECORD TERMINUS	1	Alpha	Equals '#'

### 6.3 INNER ENVELOPE TRANA HEADER RECORD

This header record contains information about the tax return Transmitter. The Inner Envelope consists of various detail records intended for a specific Transmitter. Most files will contain multiple Inner Envelopes (consisting of TRANA, TRANB, ACK, ACKR, and RECAP records), one for each Transmitter receiving acknowledgments.

STATE ACKNOWLEDGMENT FILE TRANA RECORD (INNER ENVELOPE)				
SEQ. NO.	FIELD NAME	LEN.	DATA TYPE	DESCRIPTION
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.
N/A	RECORD SENTINEL	4	Alpha	Equals '****'
0000	RECORD ID	6	Alpha	Equals 'TRANA '
0010	TRANSMITTER EIN	9	numeric	Will contain zeros or if used, this would contain the EIN of the tax return file transmitter.
0020	TRANSMITTER NAME	35	alphanum	Blank.
0030	TRANSMITTER TYPE	16	Alpha	Equals 'Preparer's Agent'
0040	PROCESSING SITE	1	Alpha	Equals 'E' (Austin)
0050	TRANSMISSION DATE	8	numeric	Equals the date the file is transmitted to the IRS in YYYYMMDD format.
<b>* CHG</b>	ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN) + USE CODE	7	numeric	Equals the ETIN of the tax return file transmitter as provided in Seq. # 0023, RSN ETIN in the Nebraska Generic Record. This matches the ETIN in the corresponding RECAP Inner Envelope trailer record. <b>This must also equal the ETIN in Field 0030 of the Ack Key Record.</b> This is the ETIN of the Transmitter used to identify the mailbox where the IRS posts the NE Ack. Left justified. Use Code (Pos. 6 and 7) will be 00-99.
0070	JULIAN DAY	3	numeric	Not supplied by the state. Will be set to zeros.
0080	TRANSMISSION SEQUENCE FOR JULIAN DAY	2	numeric	Not supplied by the state. Will be set to zeros.
0090	ACKNOWLEDGMENT TRANSMISSION FORMAT	1	Alpha	Equals 'A' (for ASCII).



0100	RECORD TYPE	1	Alpha	Equals 'F' (for fixed).
0110	TRANSMITTER EFIN	6	numeric	Not used. Will be set to zeros.
0120	FILLER	5	Alpha	Blank.
0130	RESERVED	1	Alpha	Blank
0140	RESERVED	1	Alpha	Blank
0150	RESERVED	6	Alpha	Blank
0160	PRODUCTION-TEST CODE	1	Alpha	Equals either 'P' (production) or 'T' (test).
0170	TRANSMISSION TYPE CODE	1	Alpha	Equals 'Z' (State Acknowledgment)
0180	RESERVED	1	Alpha	Blank
N/A	RECORD TERMINUS	1	Alpha	Equals '#'

#### 6.4 INNER ENVELOPE TRANB HEADER RECORD

This header record contains additional information about the tax return's Transmitter.

STATE ACKNOWLEDGMENT FILE TRANB RECORD (INNER ENVELOPE)				
SEQ. NO.	FIELD NAME	LEN.	DATA TYPE	DESCRIPTION
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.
N/A	RECORD SENTINEL	4	Alpha	Equals '*****'
0000	RECORD ID	6	Alpha	Equals 'TRANB '
0010	TRANSMITTER EIN	9	numeric	Equals the EIN of the tax return file transmitter.
0020	TRANSMITTER ADDRESS	35	alphanumeric	Business address of the tax return file transmitter.
0030	TRANSMITTER CITY, STATE, ZIP CODE	35	alphanumeric	Business address of the tax return file transmitter.
0040	TRANSMITTER AREA CODE AND PHONE NUMBER	10	numeric	Business telephone number for the tax return file transmitter.
0050	FILLER	16	Alpha	Blank
N/A	RECORD TERMINUS	1	Alpha	Equals '#'

#### 6.5 STATE ACK KEY RECORD

This record contains information about the tax return being acknowledged. It will have the same format regardless if the tax return was accepted or rejected, however, certain field values will differ based on whether it is accepted or not. If rejected, it will be followed immediately in this file by one or more ACKR records (up to a maximum of 96), which defines the type of error.

STATE ACKNOWLEDGMENT FILE STATE ACK KEY RECORD				
SEQ. NO.	FIELD NAME	LEN.	DATA TYPE	DESCRIPTION
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.
N/A	RECORD SENTINEL	4	alpha	Equals '****'.
0000	RECORD ID	6	alpha	Equals 'ACK '. (Left justified with 3 spaces).
0005	RESERVED IP ADDRESS CODE	1	alpha	Blank.
0010	EIC INDICATOR	1	alpha	Blank.
0020	TAXPAYER IDENTIFICATION NUMBER	9	numeric	Equals the primary SSN on the tax return being acknowledged.
0030 * CHG	RETURN SEQUENCE NUMBER	16	alphanum	<p>Equals the RSN (Seq. # 0023) on the tax return being acknowledged. <b>This must also equal the ETIN in Field 0060 of the Inner TRANA Record.</b></p> <p>Position 1-5 equals the ETIN of the tax return file transmitter.  Position 6-7 equals the Transmitter's Use Code.  Position 8-10 equals the Julian Day.  Position 11-12 equals the Transmission Sequence Number.  Position 13-16 equals the Sequence Number for the return.</p>
0040	REQUESTED REFUND OR BALANCE DUE	12	numeric	Equals the value of AMOUNT YOU OWE or REFUND reported on the tax return being acknowledged. (This will be set to zeros if it is a zero liability return.)
0050 * CHG	ACCEPTANCE CODE	1	alpha	<p>Equals one of the following values based on state edits:</p> <p>'A' = Accepted  'R' = Rejected  <b>'E' = Exception Return</b></p>
0060	DUPLICATE CODE	3	alpha	<p>If the Acceptance Code equals D, this field indicates what type of duplicate it is. Equals the following value (left justified) based on state edits:</p> <p>'D ' = Duplicate DCN or zero  'P ' = Duplicate Primary SSN or zero  'S ' = Duplicate Spouse SSN or zero</p>
0065	PIN PRESENCE INDICATOR	1	numeric	Nebraska does not use a PIN for state signature purposes in the Fed/State program. This will always equal 0.
0070	EFT CODE	1	alpha	Not used. Blank.

0080	DATE ACCEPTED	8	numeric	If the Acceptance Code equals A, this will be set to the Date Received for the return being acknowledged. This date will be in YYYYMMDD format. If the Acceptance Code equals R or D, this will be blank.
0090 * CHG	RETURN DECLARATION CONTROL NUMBER (DCN)	14	numeric	Equals the DCN (Seq. # 0020) on the tax return being acknowledged. <b>The DCN must always be present and begin with two zeros.</b>  pos. 1-2 = '00' pos. 3-8 = EFIN of ERO pos. 9-11 = Batch No. ('000'-'999') pos. 12-13 = Serial No. ('00'-'99') <b>pos. 14 = Year Digit (value = '7')</b>
0100	NUMBER OF ERROR RECORDS	2	numeric	Equals the number of ACKR reject records for the tax return being acknowledged. Values are 00 (none) through 96.
0110	FOUO RETURN SEQUENCE NUMBER	13	alpha	Reserved. Blank.
0112	REQUESTED STATE DD INDICATOR	1	alpha	Equals one of the following values when the return is reported as a refund, otherwise this is blank:  'Y' = Direct Deposit Requested 'N' = Paper Check Requested
0115	PAYMENT ACKNOWLEDGMENT LITERAL	15	alpha	Not used by Nebraska. Blank.
0117	DATE OF BIRTH VALIDITY CODE	1	numeric	Equals 0.
0118	FILLER	1	alpha	Blank.
0119	STATE-ONLY CODE	2	alpha	Equals 'SO' or blank depending on the value of Seq # 0019, STATE ONLY INDICATOR on the tax return being acknowledged.
0120	DEBT CODE	1	alpha	Not used. Blank.
0130	STATE PACKET CODE	2	alpha	Equals 'NE'.
N/A	RECORD TERMINUS	1	alpha	Equals '#'

## 6.6 STATE ACKR REJECT RECORD

This record provides the Reject Code that is assigned to a tax return. There can be up to 96 of these records associated with the ACK KEY record defined above.

STATE ACKNOWLEDGMENT FILE STATE ACKR ERROR RECORD				
SEQ. NO.	FIELD NAME	LEN.	DATA TYPE	DESCRIPTION
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.

N/A	RECORD SENTINEL	4	alpha	Equals '****'.
0000	RECORD ID	6	alpha	Equals 'ACKR '. (Left justified with 2 spaces).
0010	TAXPAYER IDENTIFICATION NUMBER	9	numeric	Equals the primary SSN on the tax return being acknowledged, and matches the Taxpayer Identification Number on the ACK KEY record.
0020	FILLER	7	alpha	Blank.
0030	ERROR RECORD SEQUENCE NUMBER	2	numeric	Equals the sequence of this record out of the possible 96 occurrences.
0040	ERROR FORM RECORD ID	6	alphanum	Not used by Nebraska. Blank.
0050	ERROR FORM RECORD TYPE	6	alphanum	Not used by Nebraska. Blank.
0060	ERROR FORM PAGE NUMBER	5	alphanum	Equals 'pg00 '. (Left justified with 1 space).
0070	ERROR FORM OCCURRENCE	7	numeric	Equals 0000001.
0080	ERROR FIELD SEQUENCE NUMBER	4	numeric	Not used by Nebraska. Blank.
0090	ERROR REJECT CODE	4	numeric	Equals the Nebraska Reject Code associated with this error. (See the 2006 Nebraska Reject Code Listing for possible values).
0100	FILLER	55	alpha	Blank.
N/A	RECORD TERMINUS	1	alpha	Equals '#'

## 6.7 INNER ENVELOPE RECAP RECORD

This record provides file totals by Transmitter. One Inner Envelope Recap record will exist in this file for each group of tax return acknowledgments intended for a unique Transmitter Mailbox ETIN.

STATE ACKNOWLEDGMENT FILE RECAP RECORD (INNER ENVELOPE)				
SEQ. NO.	FIELD NAME	LEN.	DATA TYPE	DESCRIPTION
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.
N/A	RECORD SENTINEL	4	alpha	Equals '****'.
0000	RECORD ID	6	alpha	Equals 'RECAP '. (Left justified with 1 space).
0010 * CHG	FILLER	2	alpha	Blank.
0015 * NEW	TOTAL EXCEPTION PROCESSING	6	numeric	Count of Imperfect Returns for this ETIN.
0020	TOTAL EFT COUNT	6	numeric	Not used. Blank.

0030	TOTAL ACK KEY COUNT	6	numeric	Equals the total count of ACK KEY records within this Inner Envelope. Range = 000001-999999.
0040	ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN) + USE CODE	7	numeric	Equals the ETIN of the tax return file transmitter as provided in Seq. # 0023, RSN ETIN in the Nebraska Generic Record. This is the ETIN of the Transmitter used to identify the mailbox where the IRS posts the NE Ack. Left justified. Use Code (Pos. 6 and 7) will be 00-99. This matches the ETIN in the corresponding TRANA Inner Envelope header record.
0050	JULIAN DAY OF TRANSMISSION	3	numeric	Not supplied by the state. Will be set to zeros.
0060	TRANSMISSION SEQUENCE	2	numeric	Not supplied by the state. Will be set to zeros.
0070	TOTAL ACCEPTED RETURNS	6	numeric	Equals a count of all ACK KEY records within this Inner Envelope with an Acceptance Code equal to 'A'.
0080	TOTAL DUPLICATED RETURNS	6	numeric	Equals a count of all ACK KEY records within this Inner Envelope with an Acceptance Code equal to 'D'.
0090	TOTAL REJECTED RETURNS	6	numeric	Equals a count of all ACK KEY records within this Inner Envelope with an Acceptance Code equal to 'R'.
0100	TOTAL ACK ERROR COUNT	6	numeric	Equals a count of all ACKR records within this Inner Envelope.
0110	IRS COMPUTED EFT COUNT	6	numeric	Blank.
0120	IRS COMPUTED RETURN COUNT	6	numeric	Blank.
0130	TOTAL STATE-ONLY RETURN COUNT	6	numeric	Blank.
0135	TOTAL ACCEPTED STATE-ONLY RETURNS	6	numeric	Blank.
0137	FILLER	5	alpha	Blank.
0140	ACK FILE NAME (GTX KEY)	20	alphanum	Provided by the IRS EMS.
N/A	RECORD TERMINUS	1	alpha	Equals '#'

## 6.8 OUTER ENVELOPE RECAP RECORD

This record provides file totals for the entire Acknowledgment file.

STATE ACKNOWLEDGMENT FILE RECAP RECORD (OUTER ENVELOPE)				
SEQ. NO.	FIELD NAME	LEN.	DATA TYPE	DESCRIPTION
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.

N/A	RECORD SENTINEL	4	alpha	Equals '****'.
0000	RECORD ID	6	alpha	Equals 'RECAP '. (Left justified with 1 space).
0010	FILLER	8	alpha	Blank.
0020	TOTAL EFT COUNT	6	numeric	Not used. Will be set to zeros.
0030	TOTAL INNER TRANA COUNT	6	numeric	Equals the total number of transmitters in this file.
0040	TRANSMITTER STATE ETIN	7	numeric	Left justified. Pos. 1 – 5 equals the Nebraska ETIN, 36746. Pos. 6 and 7 (Use Code) will be zeros.
0050	JULIAN DAY OF TRANSMISSION	3	numeric	Sequential day of the year (001 - 366) for this transmission. This will equal JULIAN DAY in the Outer Envelope TRANA record.
0060	TRANSMISSION SEQUENCE	2	numeric	Sequence number of this transmission within a particular JULIAN DAY.
0070	TOTAL ACCEPTED RETURNS	6	numeric	Not used for state Acks. Equals all zeros.
0080	TOTAL DUPLICATED RETURNS	6	numeric	Not used for state Acks. Equals all zeros.
0090	TOTAL REJECTED RETURNS	6	numeric	Not used for state Acks. Equals all zeros.
0100	TOTAL NUMBER OF ACK ERROR RECORDS	6	numeric	Not used for state Acks. Equals all zeros.
0110	IRS COMPUTED RETURN EFT COUNT	6	numeric	Not used for state Acks. Equals all zeros.
0120	IRS COMPUTED RETURN COUNT	6	numeric	Not used for state Acks. Equals all zeros.
0130	TOTAL STATE-ONLY RETURNS	6	numeric	Not used for state Acks. Equals all zeros.
0135	TOTAL ACCEPTED STATE-ONLY RETURNS	6	numeric	Not used for state Acks. Equals all zeros.
0137	FILLER	5	alpha	Blank.
0140	ACK FILE NAME	20	alphanum	GTX Key for transmitted acknowledgments. Supplied by the IRS.
N/A	RECORD TERMINUS	1	alpha	Equals '#'

# APPENDIX B

## NEBRASKA FORMS 1040N (LONG FORM) AND 1040NS (SHORT FORM) GENERIC RECORD LAYOUT

### 6.4 SPECIFICATIONS FOR FORM 1040N (LONG FORM) WITH OPTIONAL SCHEDULES I, II, AND III; AND FORM 1040NS (SHORT FORM).

Nebraska uses a long form (1040N), and a short form (1040NS). Field definitions in this section are for both forms.

FORMS 1040N AND 1040NS HEADER SECTION					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
N/a  *  CHG	BYTE COUNT  byte_count	n/a	4	num. 0-9	<b>Always Required.</b> Provides the number of bytes in the record. <b>Must equal "2753"</b> for fixed or "nnnn" for variable.
N/a	RECORD SENTINEL	n/a	4	Alphanum.	<b>Always Required.</b> Value '*****'.
0000	RECORD ID.	n/a	6	Alphanum.	<b>Always Required.</b> Set to 'STbbbb'.
0001	FORM NUMBER	n/a	6	Alphanum.	<b>Always Required.</b> Set to '0001bb'.
0002	PAGE NUMBER	n/a	5	Alphanum.	<b>Always Required.</b> Set to 'PG01b'.
0003	TAXPAYER ID NUMBER  g000_prssn	n/a	9	Numeric	<b>Always Required.</b> Set to Primary Taxpayer SSN; (Code as Numeric) Must equal primary SSN on the federal return.
0004	FILLER	n/a	1	Alphanum.	<b>Always Required.</b> Set to space.
0005	FORM OCCURRENCE NUMBER	n/a	7	Numeric	<b>Always Required.</b> Set to 0000001.
0010	STATE CODE  g010_st_cd	n/a	2	Alphanum.	<b>Always Required.</b> Must equal 'NE'.
0011	CITY CODE	n/a	2	Blanks	<b>Not Used.</b>
0015  *  NEW	IMPERFECT RETURN INDICATOR  g015_Impret	n/a	1	Alphanum.	<b>Optional.</b> Must equal 'E' (for Exception Processing) or blank.

0019	STATE ONLY INDICATOR g019_sonly	n/a	2	alphnum.	<b>Optional.</b> Must equal 'SO' if a State Only return, else set to blanks.
0020  <b>* CHG</b>	DECLARATION CONTROL NUMBER (DCN)  g020_prfx g020_efin g020_misc	n/a	14	alphnum.	<b>Always Required.</b> Must match DCN on Nebraska Form 8453N. Values are: pos. 1-2 = '00' pos. 3-8 = EFIN of ERO pos. 9-11 = Batch No.; ('000'-'999') pos. 12-13 = Serial No. ('00'-'99') pos. 14 = <b>Year Digit;</b> <b>(Value = '7')</b>
0023	RETURN SEQUENCE NUMBER (RSN)  g023_etin g023_misc	n/a	16	Num. 0-9	<b>Always Required.</b> Must equal RSN on 1040, 1040A, or 1040EZ. This specifies the ETIN under which state Acknowledgment files will be posted at the IRS. Values are:  pos. 1-5 = ETIN of Transmitter pos. 6-7 = Transmitter Use pos. 8-10 = Julian Date pos. 11-12 = Seq. No. (01-99) pos. 13-16 = Return Seq. No. (0001- 9999)

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FORM 1040N AND 1040NS STATE DIRECT DEPOSIT/ELECTRONIC FUNDS WITHDRAWAL SECTION					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
0024	STATE RETURN INDICATOR  g024_srind	n/a	1	Blank	<b>Optional.</b> Indicates if an electronic banking function is requested. Values are: ' ' = No Direct Deposit or EFW '1' = Direct Deposit of refund '2' = Electronic Funds Withdrawal (EFW) of balance due
0025	STATE ROUTING TRANSIT FLAG  g025_rtnfl	n/a	1	Blanks	<b>Not Used.</b>





0032	STATE RTN INDICATOR  g032_rtnin	n/a	1	Num. 0-9	<b>Optional. Values are:</b>  0 = No state RTN. 1 = State RTN found on FOMF. 2 = State RTN not found on FOMF.
0035	STATE DEPOSIT ACCOUNT NUMBER  g035_acct	44c	17	alphanum.	<b>Optional.</b> The taxpayer's bank account number in which refunds are deposited or from which balance dues are debited. Must be blank if no state direct deposit or or Electronic Funds Withdrawal (if Seq# 0024 is blank).
0040	STATE CHECKING ACCOUNT IND.  g040_ckacc	44b	1	alpha	<b>Optional.</b> Must be blank if no state direct deposit or Electronic Funds Withdrawal (if Seq# 0024 is blank). Values are:  'X' = Checking ' ' = Not Applicable/No State Direct Deposit or Electronic Funds Withdrawal.
0048	STATE SAVINGS ACCOUNT IND.  g048_svacc	44b	1	alpha	<b>Optional.</b> Must be blank if no state direct deposit or Electronic Funds Withdrawal (if Seq# 0024 is blank). Values are: 'X' = Savings ' ' = Not Applicable/No State Direct Deposit or Electronic Funds Withdrawal.

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FORM 1040N AND 1040NS INDICATORS SECTION					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
0049	ONLINE STATE RETURN  g049_online	n/a	1	alphanum.	<b>Optional.</b> Values are:  Blank = prepared by ERO Software. 'O' = if prepared by Online Software.

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FORM 1040N AND 1040NS PARTICIPANT SECTION					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS

0050	STATE NUMERIC AREA  g050_ppssn g050_ppeing g050_ppzip	n/a	27	alphanum.	<b>Optional.</b> Values are:  Pos. 1 - 9 = Prep. SSN or PTIN Pos. 10 - 18 = Prep. EIN Pos. 19 - 23 = Prep. Zip Cd. Pos. 24 - 27 = Prep. Zip+4 )
0052	STATE ALPHA NUMERIC AREA  g052_mbxid g052_pfnam g052_paddr g052_pcity g052_pst g052_psein	n/a	93	alphanum.	Values are:  Pos. 1 - 5 = Not used – blank Pos. 6 - 40 = Prep. Firm Name Pos. 41 - 70 = Prep. Address Pos. 71 - 90 = Prep. City Pos. 91 - 92 = Prep. State Pos. 93 = Prep. Self-Empl. Indicator

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FORM 1040N AND 1040NS ENTITY SECTION					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
0055	SPOUSE SSN  g055_spssn	N/a	9	num. 0-9	<b>Optional. Required if Filing Status equals 2 or 3.</b> Must be blank if Nebraska Filing Status equals 1, 4, or 5.
0060	NAME LINE 1  g060_plnam g060_psnam	N/a	35	alphanum.	<b>Always Required.</b> First 32 characters of the primary taxpayer last name. Must equal first 32 characters of IRS Primary Taxpayer last name followed by 3 characters of name suffix, if needed.
0062	DATE OF DEATH – PRIMARY  g062_prdod	N/a	8	num. 0-9	<b>Optional.</b> Date of death for the primary taxpayer. Format as YYYYMMDD.  If present and Filing Status = '2', Seq. # 0068 must be blank.
0065	NAME LINE 2  g065_slam g065_ssnam	N/a	35	alphanum.	<b>Optional. Required if File Status equals 2 or 3.</b> First 32 characters of the secondary taxpayer (Spouse) last name, followed by 3 characters of name suffix if needed.
0068	DATE OF DEATH – SECONDARY (SPOUSE)  g068_spdod	N/a	8	num. 0-9	<b>Optional.</b> Date of death for the secondary taxpayer (spouse). Format as YYYYMMDD. If this is present, Filing Status must equal '2' and Seq. # 0062 must be blank.

0070	NAME LINE 3  g070_pfnam g070_pmint g070_sfnam g070_smint	N/a	35	alphanum.	<b>Required.</b> Positions 1-16 is the Primary taxpayer first name. Position 17 is the Primary taxpayer middle initial. Positions 18-33 is the secondary taxpayer first name ( <b>Required for File Status 2</b> ). Position 34 is the secondary taxpayer middle initial. Position 35 must be blank.
0074	C/O ADDRESSEE  g074_coaddr	N/a	35	alphanum.	Not Used. In Care Of addressee name. Not used by Nebraska. Set to blanks.
0075	ADDRESS LINE 1  g075_addr1	N/a	35	alphanum.	<b>Optional.</b> Required if Taxpayer mailing address is in the U.S. First 35 characters of the taxpayer's address.
0077	FOREIGN STREET ADDRESS  g077_faddr	N/a	35	alphanum.	<b>Optional.</b> Required if Taxpayer mailing address is outside of the U.S.
0080	ADDRESS LINE 2  g080_addr2	N/a	35	alphanum.	<b>Optional.</b> Remaining characters of the taxpayer's address.
0085	CITY  g085_city	N/a	22	Alpha	<b>Optional.</b> Required if Taxpayer mailing address is in the U.S. Taxpayer address city name.
0087	FOREIGN CITY, STATE, OR PROVINCE  g087_fcsp	N/a	35	alphanum.	<b>Optional.</b> Required if Taxpayer mailing address is outside of the U.S.
0090	CITY CODE	n/a	5	Blank	<b>Not Used.</b>
0095	STATE  g095_state	n/a	2	Alpha	<b>Optional.</b> Required if Taxpayer mailing address is in the U.S. Taxpayer address state. If present, must equal a standard Postal Abbreviation.
0098	FOREIGN COUNTRY  g098_fcoun	n/a	22	Alpha	<b>Optional.</b> Required if Taxpayer mailing address is outside of the U.S.
0100	ZIP CODE  g100_zip1	n/a	12	alphanum.	<b>Optional.</b> Required if Taxpayer mailing address is in the U.S. Left justified. Pos. 6-12 is not used and must equal spaces.

0105	HIGH SCHOOL DISTRICT CODE	n/a	20	alphanum.	<p><b>Optional.</b> Required for 1040N resident returns and all short form (1040NS) filers. Resident returns must have Type of Return, Seq.# 0305, = '1') and Part Year Resident returns must have Type of Return, Seq# 0305, = '2', and the Part Year Resident End Date (Seq# 0305) equal to 12/31/2006). When required, it must be a valid code. Format as follows:</p> <p>This is a 7 digit code. Pos. 1-2 is the Taxpayer residence county. Pos. 3-4 is the School County. Pos. 5-7 is the School District Number. Use the High School District Code Table (referenced in Appendix E, and available electronically) to verify a valid High School District Code.</p> <p>If Type of Return is '2', and no value is entered by the user, set to '9999999'. (Note; entry of '9999999' by user should be allowed when Type of Return is '2', and Part Year End Date (Seq# 0305) is not equal to 12/31/2001.</p> <p>Pos. 8-20 = spaces.</p>
	g105_schcd				
0110	COUNTY CODE	n/a	5	alphanum.	<b>Not Used.</b>
0115	TAXPAYER TELEPHONE NUMBER	n/a	12	alphanum. 999-999-9999	<p><b>Optional.</b> No parenthesis. Insert dashes between area code and prefix, and between prefix and the remaining 4 digits. Note to Online developers: Although this field is optional, we strongly recommend that your software capture this information in the event that we must contact them about errors on the return.</p>
	g115_tele				
0120	PRIMARY TAXPAYER SIGNATURE (PIN)	n/a	5	num. 0-9	<b>Optional.</b> Federal PIN assigned to Primary Taxpayer.
	g120_ppin				
0125	SPOUSE SIGNATURE (PIN USE ONLY)	n/a	5	num. 0-9	<b>Optional.</b> Federal PIN assigned to the Spouse Taxpayer.
	g125_spin				

0126	ERO EFIN/PIN g126_epin	n/a	11	num. 0-9	Optional. Federal Practitioner PIN.
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FORM 1040N AND 1040NS CONSISTENCY SECTION					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
0150	FEDERAL FILING STATUS	n/a	1	blank	<b>Not Used</b> in consistency check. Must equal spaces.
0155	TOTAL FEDERAL EXEMPTIONS  g155_fexmp	5 (Form 1040NS)	2	alphanum.	<b>Always Required.</b>  <b>1040N:</b> Valid range is 00 through 99. This is Federal Exemptions as reflected in the federal return. When the federal form used was a 1040 or 1040A, it will be used in the IRS consistency check. If the federal form used was a 1040EZ, it will not be checked.  <b>1040NS: Taxpayers using this form MUST also be filing a federal 1040EZ.</b> This is the Federal Exemptions as reflected in the federal filing, and is shown as Number of Personal Exemptions on Form 1040NS. When the federal form used was a 1040EZ, it will <b>not</b> be used in the IRS consistency check. Must equal '00', '01', or '02'.
0160	WAGES, SALARIES AND TIPS	n/a	12	blanks	<b>Not Used</b> in consistency check. Must equal spaces.
0165	TAXABLE INTEREST	n/a	12	blanks	<b>Not used</b> in consistency check. Must equal spaces.
0170	TAX EXEMPT INTEREST	n/a	12	blanks	<b>Not used</b> in consistency check. Must equal spaces.
0175	DIVIDENDS	n/a	12	blanks	<b>Not used</b> in consistency check. Must equal spaces.
0180	STATE REFUND	n/a	12	blanks	<b>Not used</b> in consistency check. Must equal spaces.
0185	TAXABLE SOCIAL SECURITY BENEFITS	n/a	12	blanks	<b>Not used</b> in consistency check. Must equal spaces.
0190	KEOGH PLAN & SEP DEDUCTIONS	n/a	12	blanks	<b>Not used</b> in consistency check. Must equal spaces.

0195	FEDERAL ADJUSTED GROSS INCOME  g195_agi	5	12	num. 0-9	<b>Always Required.</b> Signed Numeric (+ or -). Must equal IRS record Adjusted Gross Income. This field is always used in the IRS consistency check.
0200	STANDARD DEDUCTION	n/a	12	blanks	<b>Not used</b> in consistency check. Must equal spaces.
0205  *  CHG	EIC CLAIMED	1040N Line 98 1040NS Line 98	12	num. 0-9	<b>Always Required (when this state credit is claimed.) This must equal the IRS EIC Amount as reported on Form 1040, Line 66a, 1040A Line 41a or 1040EZ Line 8a.</b> Previously, this consistency field was unused.

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FORM 1040N AND 1040NS ALPHANUMERIC SECTION					
ALPHANUMERIC FIELD 1					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
0300	SOFTWARE LICENSE NUMBER  g300_licno	n/a	10	alphanum.	<b>Always Required. Cannot be blank.</b> Assigned to the developer by the department upon initiation of yearly testing. This changes each year. It identifies the software used to create the return.
0300	ERO CONTACT NAME  g300_eronm	n/a	31	alphanum.	<b>Always Required. Cannot be blank if an ERO return. Set to spaces if an Online return.</b> Must correspond to the name of the contact person within the ERO office that is responsible for error resolution and/or maintaining Nebraska Form 8453N.
0300	ERO TELEPHONE NUMBER  g300_eroph	n/a	10	alphanum.	<b>Always Required. Cannot be blank if an ERO return. Set to spaces if an Online return.</b> No dashes or parenthesis. This must correspond to the phone number of the contact person within the ERO office that is responsible for state error resolution and/or maintaining Nebraska Form 8453N.

0300	NON-PAID PREPARER NAME  g300_npprp	n/a	13	alphanum.	<b>Optional.</b> Non-paid preparer name.
0300	PREPARER STATE EIN	n/a	16	alphanum.	<b>Not Used.</b> Set to blanks.

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FORM 1040N AND 1040NS ALPHANUMERIC SECTION					
ALPHANUMERIC FIELD 2					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
0305	STATE FORM USED  g305_nform	n/a	1	Alphanum.	<b>Always Required.</b> Must equal 'N' when the return is a Form 1040N, or 'S' when the return is a Form 1040NS .
0305	SCHEDULE INDICATOR     g305_schid	n/a	1	Alphanum.	<b>Always Required.</b> Values are:  '0' = No Nebraska Schedules '1' = NE Schedule I only. '2' = NE Schedule II only. '3' = NE Schedule III only. '4' = NE Schedules I & II. '5' = NE Schedules I & III.  <b>If Type of Return = 'S', this must equal '0'.</b> This code must match the actual data contained in their respective numeric section fields.
0305	FEDERAL FORM USED  g305_fform	n/a	1	Alphanum.	<b>Always Required.</b> Values are:  '0' = 1040 '1' = 1040A '2' = 1040EZ
0305	LABEL ONLY BOX	n/a	1	Alphanum.	<b>Not Used.</b>
0305	SPECIAL FILING STATUS  g305_sstat	n/a	1	Alphanum.	<b>Always Required.</b> Values are:  '0' = Not checked '1' = Farmer/Rancher (1040N filers only) '2' = Active Military




0305	NEBRASKA FILING STATUS  g305_nstat	1 (Form 1040N) 1 (Form 1040NS)	1	Alphanum.	<b>Always Required.</b> Values are:  '1' = Single '2' = Married Filing Joint '3' = Married Filing Separate '4' = Head of Household '5' = Widow(er) with dependent children  1040NS filers are limited to '1' (single) or '2' (married filing joint) only.
0305	CHECKOFF - You were 65 or older  g305_you65	2a	1	Alphanum.	<b>Always Required.</b> Values are:  '0' = if NO not checked, or if it is a Form 1040NS. '1' = if YES checked.
0305	CHECKOFF - You were blind  g305_youbl	2a	1	alphanum.	<b>Always Required.</b> Values are:  '0' = if NO not checked, or if it is a Form 1040NS. '1' = if YES checked
0305	CHECKOFF - Spouse was 65 or older  g305_sps65	2a	1	alphanum.	<b>Always Required.</b> Values are:  '0' = if NO not checked, or if it is a Form 1040NS. '1' = if YES checked
0305	CHECKOFF - Spouse was blind  g305_spsbl	2a	1	alphanum.	<b>Always Required.</b> Values are:  '0' = if NO not checked, or if it is a Form 1040NS. '1' = if YES checked
0305	CLAIMED AS DEPENDENT  g305_clmdp	2b (Form 1040N) 2 (Form 1040NS)	1	alphanum.	<b>Always Required.</b> Values are:  '0' = if NO not checked, or '1' = if YES checked
0305	TYPE OF RETURN  g305_tyret	3 (Form 1040N) N/A (Form 1040NS)	1	alphanum.	<b>Always Required.</b> Values are:  '1' = Resident '2' = Partial Year Resident '3' = Nonresident  1040NS filers are limited to '1' (resident). If = '2' or '3', then Schedule Indicator must equal 3 or 5; and Schedule III fields must not be all blank. If = '2', Part Year Resident Begin and End Dates are required.

0305 * CHG	SPECIAL INSTRUCTIONS (NO FEDERAL LIABILITY) CHECK BOX  g305_sibox	N/a	1	alphanum.	<p><b>Always Required.</b> (Between 1040N lines 5 and 6, or 1040NS lines 3 and 4); Values are:</p> <p>'0' = if NO not checked, or '1' = if YES checked.</p> <p>If a Form 1040N and this is = '1' (checked): This indicates the taxpayer had no federal liability. If so, then 1040N Lines 6 through 27 must be set to blanks.</p> <p>If a Form 1040NS and this = '1' (checked): This indicates the taxpayer had no federal liability. If so, 1040NS lines 4 and 6 through 8 must be set to blanks.</p>
0305	REFUND DEDUCTION BOX  g305_rdbox	13	1	alphanum.	<p><b>Always Required.</b> Values are:</p> <p>'0' = if NO not checked, or if it is a Form 1040NS. '1' = if YES checked</p> <p>If = '1' (checked), this indicates that the only adjustment, either increasing or decreasing AGI, is the state income tax refund. In this case, no Nebraska Schedule I should be submitted.</p>
0305	CREDIT FOR PRIOR YEAR MINIMUM TAX INDICATOR  g305_amtbx	N/a	1	alphanum.	<p><b>Always Required.</b> Values are:</p> <p>'0' = if NO not checked, or if it is a Form 1040NS. '1' = if YES checked</p> <p>Indicates the taxpayer is claiming a prior year minimum tax credit. If = '1' (checked) and Type of Return = '1' (resident), then 1040N Line 20 must have a value. If = '1' (checked) and Type of Return = '2' (Part Year Resident) or '3' (Non-resident), then Schedule III, Line 64 must have a value.</p>

0305	FEDERAL TAX USED INDICATOR  g305_ftusd	N/a	1	alphanum.	<b>Always Required.</b> Values are:  '0' = if NO not checked, or if it is a Form 1040NS. '1' = if YES checked  Indicates the taxpayer is using their Federal tax liability amount in 1040N Line 28. If Nebraska tax after non-refundable credits is larger than Federal tax, then Federal tax should be entered into Line 28 and this field should be set to '1'.
0305	NUMBER OF SIGNATURES  g305_nosig	N/a	1	alphanum.	<b>Always Required.</b> Must equal the number of signatures on the Nebraska Form 8453N. Values are:  '1' = one signature, or '2' = two signatures  If = '1'; Nebraska Filing Status must equal 1, 3, 4 or 5. If = '2'; Nebraska Filing Status must equal 2.
0305	PART YEAR RESIDENT BEGIN DATE  g305_pyrbd	N/a	10	alphanum.	<b>Optional.</b> Must be blank if Type of Return equals '1' or if it is a Form 1040NS.  Format as MM/DD/CCYY. If present, then Type of Return must = '2', Schedule Indicator must equal '3' or '5', and NE Schedule III must be present. If Begin Date is present, then End Date must also be present.
0305 * CHG	PART YEAR RESIDENT END DATE  g305_pyred	N/a	10	alphanum.	<b>Optional.</b> Must be blank if Type of Return equals '1' or if it is a Form 1040NS.  Format as MM/DD/CCYY. If present, then Type of Return must = '2', Schedule Indicator must equal '3' or '5', and NE Schedule III must be present. If End Date is present, then Begin Date must also be present. If End Date equals 12/31/2006, then School District Code (Seq # 0305) is required.
0305	SCHEDULE II STATE # 1 POSTAL ABBREV.  g305_s2st1	N/a	2	alphanum.	<b>Optional.</b> Must be the postal abbreviation of the state for the state return associated with Schedule II occurrence #1. Blank if it is a Form 1040NS.

0305	SCHEDULE II STATE # 2 POSTAL ABBREV.  g305_s2st2	N/a	2	alphanum.	<b>Optional.</b> Must be the postal abbreviation of the state for the state return associated with Schedule II occurrence #2. Blank if it is a Form 1040NS.
0305	SCHEDULE II STATE # 3 POSTAL ABBREV.  g305_s2st3	N/a	2	alphanum.	<b>Optional.</b> Must be the postal abbreviation of the state for the state return associated with Schedule II occurrence #3. Blank if it is a Form 1040NS.
0305	SCHEDULE II STATE # 4 POSTAL ABBREV.  g305_s2st4	N/a	2	alphanum.	<b>Optional.</b> Must be the postal abbreviation of the state for the state return associated with Schedule II occurrence #4. Blank if it is a Form 1040NS.
0305	SCHEDULE II STATE # 5 POSTAL ABBREV.  g305_s2st5	N/a	2	alphanum.	<b>Optional.</b> Must be the postal abbreviation of the state for the state return associated with Schedule II occurrence #5. Blank if it is a Form 1040NS.
0305	FORM 2441N PROVIDER ADDRESS STATE # 1 POSTAL ABBREV.  g305_cpst1	N/a	2	alphanum.	<b>Optional.</b> Line 1, Column (b), the postal abbreviation of the state for the Care Provider address. Blank if it is a Form 1040NS. <b>Required if 1040N Line 31, Nebraska Child Care Refundable Credit is claimed.</b> (Occurrence #1).
0305	FORM 2441N PROVIDER ADDRESS STATE # 2 POSTAL ABBREV.  g305_cpst2	N/a	2	Alphanum.	<b>Optional.</b> Line 1, Column (b), the postal abbreviation of the state for the Care Provider address. Blank if it is a Form 1040NS. (Occurrence #2).
0305	FORM 2441N PROVIDER ADDRESS STATE # 3 POSTAL ABBREV.  g305_cpst3	N/a	2	Alphanum.	<b>Optional.</b> Line 1, Column (b), the postal abbreviation of the state for the Care Provider address. Blank if it is a Form 1040NS. (Occurrence #3).
0305	FORM 2441N PROVIDER ADDRESS STATE # 4 POSTAL ABBREV.  g305_cpst4	N/a	2	Alphanum.	<b>Optional.</b> Line 1, Column (b), the postal abbreviation of the state for the Care Provider address. Blank if it is a Form 1040NS. (Occurrence #4).

0305	FORM 2441N PROVIDER ADDRESS STATE # 5 POSTAL ABBREV.  g305_cpst5	N/a	2	Alphanum.	<b>Optional.</b> Line 1, Column (b), the postal abbreviation of the state for the Care Provider address. Blank if it is a Form 1040NS. (Occurrence #5).
0305  <b>NEW</b>	NEBRASKA EIC NUMBER OF CHILDREN	N/a	2	alphanum.	<b>Optional. Required if the Nebraska EIC is claimed.</b> This is the number of qualified children as defined by federal rules.
0305	FILLER  g305_fillr	N/a	21	alphanum.	<b>Not Used.</b> Set to spaces. Pos. 58-80 is not used and should equal spaces.

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FORM 1040N AND 1040NS ALPHANUMERIC SECTION					
ALPHANUMERIC FIELD 3					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
0310	FORM 2441N PROVIDER # 1 FEDERAL ID  g310_cpid1	N/a	9	Alphanum.	<b>Optional.</b> SSN or EIN of persons or organizations who provided the care. <b>Required if 1040N Line 31, Nebraska Child Care Refundable Credit is claimed.</b>
0310	FORM 2441N PROVIDER # 2 FEDERAL ID  g310_cpid2	N/a	9	Alphanum.	<b>Optional.</b> SSN or EIN of persons or organizations who provided the care.
0310	FORM 2441N PROVIDER # 3 FEDERAL ID  g310_cpid3	N/a	9	Alphanum.	<b>Optional.</b> SSN or EIN of persons or organizations who provided the care.
0310	FORM 2441N PROVIDER # 4 FEDERAL ID  g310_cpid4	N/a	9	Alphanum.	<b>Optional.</b> SSN or EIN of persons or organizations who provided the care.
0310	FORM 2441N PROVIDER # 5 FEDERAL ID  g310_cpid5	N/a	9	Alphanum.	<b>Optional.</b> SSN or EIN of persons or organizations who provided the care.

0310	FORM 2441N QUALIFYING PERSON # 1 FEDERAL ID  g310_qpid1	N/a	9	Alphanum.	<b>Optional.</b> SSN of Qualifying Person. <b>Required if 1040N Line 31, Nebraska Child Care Refundable Credit is claimed.</b>
0310	FORM 2441N QUALIFYING PERSON # 2 FEDERAL ID  g310_qpid2	N/a	9	Alphanum.	<b>Optional.</b> SSN of Qualifying Person.
0310	FORM 2441N QUALIFYING PERSON # 3 FEDERAL ID  g310_qpid3	N/a	9	Alphanum.	<b>Optional.</b> SSN of Qualifying Person.
0310	Not Used  g310_fillr	N/a	8	Alphanum.	<b>Not Used.</b> Blank.

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FORM 1040N AND 1040NS ALPHANUMERIC SECTION					
ALPHANUMERIC FIELD 4					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
0315	FORM 2441N QUALIFYING PERSON # 4 FEDERAL ID  g315_qpid4	N/a	9	Alphanum.	<b>Optional.</b> SSN of Qualifying Person.
0315	FORM 2441N QUALIFYING PERSON # 5 FEDERAL ID  g315_qpid5	N/a	9	Alphanum.	<b>Optional.</b> SSN of Qualifying Person.
0315	FORM 2441N PROVIDER # 1 NAME  g315_pnam1	N/a	25	Alphanum.	<b>Optional.</b> Name of persons or organizations who provided the care. <b>Required if 1040N Line 32, Nebraska Child Care Refundable Credit is claimed.</b>
0315	FORM 2441N PROVIDER # 2 NAME  g315_pnam2	N/a	25	Alphanum.	<b>Optional.</b> Name of persons or organizations who provided the care.

0315	FILLER  g315_fillr	N/a	12	Alphanum.	<b>Not Used.</b> Blank.
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FORM 1040N AND 1040NS ALPHANUMERIC SECTION					
ALPHANUMERIC FIELD 5					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
0320	FORM 2441N PROVIDER # 3 NAME  g320_pnam3	N/a	25	Alphanum.	<b>Optional.</b> Name of persons or organizations who provided the care.
0320	FORM 2441N PROVIDER # 4 NAME  g320_pnam4	N/a	25	Alphanum.	<b>Optional.</b> Name of persons or organizations who provided the care.
0320	FORM 2441N PROVIDER # 5 NAME  g320_pnam5	N/a	25	Alphanum.	<b>Optional.</b> Name of persons or organizations who provided the care.
0320	FILLER  g320_fillr	N/a	5	Alphanum.	<b>Not Used.</b> Blank.

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FORM 1040N AND 1040NS ALPHANUMERIC SECTION					
ALPHANUMERIC FIELD 6					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
0325	FORM 2441N PROVIDER # 1 ADDRESS CITY  g325_pcty1	N/a	20	Alphanum.	<b>Optional.</b> Address city of persons or organizations who provided the care. <b>Required if 1040N Line 32, Nebraska Child Care Refundable Credit is claimed.</b>
0325	FORM 2441N PROVIDER # 2 ADDRESS CITY  g325_pcty2	N/a	20	Alphanum.	<b>Optional.</b> Address city of persons or organizations who provided the care.
0325	PROVIDER # 3 ADDRESS CITY  g325_pcty3	N/a	20	Alphanum.	<b>Optional.</b> Address city of persons or organizations who provided the care.

0325	FORM 2441N PROVIDER # 4 ADDRESS CITY  g325_pcty4	N/a	20	Alphanum.	<b>Optional.</b> Address city of persons or organizations who provided the care.
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FORM 1040N AND 1040NS ALPHANUMERIC SECTION					
ALPHANUMERIC FIELD 7					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
0330	FORM 2441N PROVIDER # 5 ADDRESS CITY  g330_pcty5	N/a	20	Alphanum.	<b>Optional.</b> Address city of persons or organizations who provided the care.
0330	ORIGINATOR E-MAIL ADDRESS  g330_email	N/a	60	alphanum.	<b>Optional.</b> If a practitioner return, this is the e-mail address of the ERO. If an Online return, this is the e-mail address of the taxpayer. Note to Online developers: Though optional, it is strongly recommend that your software capture this information in the event that the state must contact them about errors on the return.

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FORM 1040N AND 1040NS SIGNED NUMERIC SECTION:					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
0350	STANDARD DEDUCTION  g350_stded	6 (Form 1040N) 4 (Form 1040NS)	12	num. 0-9 (+ only)	<b>Required</b> , unless Filing Status = 3 and one of the two spouses are itemizing or unless Special Instructions Box = '1'. NOTE: Nebraska is decoupled from federal standard deduction amounts. <b>For new Nebraska Standard Deduction values, see Appendix H</b> (or see the What's New for Tax Year 2006 section at the beginning of this document.



0355	FEDERAL TOTAL ITEMIZED DEDUCTIONS  g355_tided	7	12	num. 0-9 (+ only)	<b>Required if deductions itemized.</b> Blank if it is a Form 1040NS or if Special Instructions Box = '1'. <b>NOTE: The only time the value from 1040 line 40 should be placed in Nebraska 1040N line 7 is when the federal line 40 is an itemized amount. Federal standard deduction should not be reported on Nebraska 1040N line 7.</b>
0360	STATE AND LOCAL INCOME TAXES  g360_slitx	8	12	num. 0-9 (+ only)	<b>Required if deductions itemized, the taxpayer has a value greater than zero in Schedule A Line 5, and has checked the 5a box.</b> Must be blank if not itemizing, or if itemizing and there is no value in Schedule A Line 5, or if itemizing and a value is present in Line 5 but the 5b box is checked. Blank if it is a Form 1040NS or if Special Instructions Box = '1'.
0365	NEBRASKA ITEMIZED DEDUCTIONS  g365_nided	9	12	num. 0-9 (+ only)	<b>Required.</b> Blank if it is a Form 1040NS or if Special Instructions Box = '1'. If calculated amount for this line is negative move a zero to this field. Must equal 1040N Line 7, minus Line 8.
0370	NEBRASKA DEDUCTIONS  g370_neded	10	12	num. 0-9 (+ only)	<b>Required.</b> Blank if it is a Form 1040NS or if Special Instructions Box = '1'. Must equal 1040N Standard Deduction (Line 6) or Nebraska Itemized Deductions (Line 9) whichever is greater.
0375	NEBRASKA INCOME BEFORE ADJUSTMENTS  g375_nibad	11	12	num. 0-9 (+ only)	<b>Required.</b> Blank if it is a Form 1040NS or if Special Instructions Box = '1'. Must equal 1040N Line 5, minus Line 10
0380	ADJUSTMENTS INCREASING FEDERAL AGI  g380_adjin	12	12	num. 0-9 (+ only)	<b>Optional.</b> If Schedule Indicator equals '1', '4', or '5', must equal value of <b>Schedule I, Line 47</b> . Blank if it is a Form 1040NS.
0385	ADJUSTMENTS DECREASING FEDERAL AGI  g385_adjde	13	12	num. 0-9 (+ only)	<b>Optional.</b> If Schedule Indicator equals '1', '4', or '5', must equal value of <b>Schedule I, Line 57</b> . Blank if it is a Form 1040NS or if Special Instructions Box = '1'.

0390	NEBRASKA TAX TABLE INCOME  g390_nttin	14 (Form 1040N) 6 (Form 1040NS)	12	num. 0-9 (+ only)	<b>Required</b> , unless Special Instructions Box = '1'.  Form 1040N: This equals Lines 11 (Nebraska income before adjustments), plus Line 12 Adjustments increasing AGI), minus Line 13 (Adjustments decreasing AGI).  Form 1040NS: This equals Line 3 (AGI) minus Line 4.  If less than zero, enter zero.
0395 * CHG	NEBRASKA INCOME TAX  g395_nitax	15 (Form 1040N) 7 (Form 1040NS)	12	num. 0-9 (+ only)	<b>Required</b> , unless Special Instructions Box = '1'. <b>See the Nebraska Tax Table for appropriate values or calculation. The Nebraska Tax Table has changed. See Appendix E.</b> If a Form 1040N and AGI exceeds certain limits, then the calculation for this field is a two part routine since additional tax may be owed by those taxpayers who exceed certain AGI levels
0400	NEBRASKA MINIMUM OR OTHER TAX  g400_nmntx	16	12	num. 0-9 (+ only)	<b>Optional</b> . Blank if it is a Form 1040NS or if Special Instructions Box = '1'. If present, must equal the subtotal from the Nebraska Minimum or Other Tax Worksheet multiplied by 29.6%. If a nonresident or partial year resident return (Seq. # 0305 Type of Return = '2' or '3') then this must also equal Schedule III Line 68.
0405	TOTAL NEBRASKA TAX  g405_tntax	17	12	num. 0-9 (+ only)	<b>Required</b> . Blank if it is a Form 1040NS or if Special Instructions Box = '1'. Must equal 1040N Lines 15 plus Line 16.

0410 * CHG	NEBRASKA PERSONAL EXEMPTION CREDIT          g410_npecr	19 (Form 1040N) 8 (Form 1040NS)	12	num. 0-9 (+ only)	<p><b>Required</b>, unless Special Instructions Box = '1'. If a Non-resident or a Part Year Resident, return, <b>enter blanks</b> in this line and place the credit value in <b>Line 69</b> of Schedule III.</p> <p><b>The base value for tax year 2006 has changed from \$103 to \$106 per exemption claimed on 1040N Line 4 or 1040NS Line 5.</b></p> <p><b>This value is no longer phased out for higher income levels. In prior years, Appendix G contained a PEC phase out table that is no longer used.</b></p> <p>Nebraska personal exemption credit is a non-refundable credit and cannot exceed Nebraska tax.</p>
0415	CREDIT PAID TO ANOTHER STATE       g415_crpas	20	12	num. 0-9 (+ only)	<p><b>Optional.</b> Blank if it is a Form 1040NS or if Special Instructions Box = '1'. If present, Nebraska Schedule II fields must not all be blank and Schedule Indicator must equal '2' or '4'.</p>
0420	CREDIT FOR ELDERLY OR DISABLED       g420_creld	21	12	num. 0-9	<p><b>Optional.</b> Blank if it is a Form 1040NS or if Special Instructions Box = '1'. This can only be claimed if Type of Return = '1' (resident) or '2' (part year resident). If a part year resident, <b>enter blanks</b> in this line and place the credit value in Line 64 of Schedule III.</p>
0425	CDAA CREDIT       g425_crcda	22	12	blanks	<b>Not Used.</b> Not eligible for e-file.
0430	FORM 3800N NON- REFUNDABLE CREDIT       g430_c3800	23	12	blanks	<b>Not Used.</b> Not eligible for e-file.
0435	NEBRASKA FORM 829N CREDIT       g435_829cr	24	12	blanks	<b>Not Used.</b> Not eligible for e-file.

0440 * CHG	DEPENDENT/ CHILD CARE NON REFUNDABLE CREDIT  g440_crdpc	25	12	num. 0-9 (+ only)	<b>Optional.</b> Blank if it is a Form 1040NS or if Special Instructions Box = '1'. See tax booklet instructions. Enter only if Type of Return = '1' (resident) or '2' (part year resident). If part-yr resident, enter 0 in this line and place the credit value in <b>Line 68</b> of Schedule III. If present here, <b>Line 32 (Seq. # 0475)</b> must be blank.
0445 * NEW	CHARITABLE GIFT TO QUALIFIED ENDOWMENT FUND  g445_cgqef	26	12	num. 0-9 (+ only)	<b>Not Used.</b> Not eligible for e-file.
0450 * CHG	TOTAL NON- REFUNDABLE CREDITS  g450_tnr-cr	27	12	num. 0-9 (+ only)	<b>Optional.</b> Blank if it is a Form 1040NS or if Special Instructions Box = '1'. If Form 1040N, this equals the sum of Lines 19, 20, 21, 22, 23, 24, 25, <b>and 26</b> . This calculated sum can't exceed the Total Nebraska Tax (1040N Line 17).
0455 * CHG	NEBRASKA TAX NET NON REFUNDABLE CREDITS  g455_nnrcr	28 (Form 1040N) 9 (Form 1040NS)	12	num. 0-9 (+ only)	<p><b>Optional.</b> Blank if Special Instructions Box = '1'.</p> <p>Form 1040N: Equals the sum of the calculation for 1040N <b>Line 27</b> subtracted from calculated 1040N Line 17. <b>If the result is more than Federal Form 1040EZ Line 10, Federal Form 1040A Line 28, or Federal Form 1040 Lines 44, 45, or 60; and State Form 1040N Line 12 is less than \$5,000, then set the Federal Tax Used checkbox (Seq. # 305) to equal '1', and enter the federal tax amount in this line.</b></p> <p>Form 1040NS: Equals the result of subtracting 1040NS Line 8 from 1040NS Line 7. If Line 8 is greater than Line 7, set to blanks.</p> <p>If result is less than zero, move blanks to this field.</p>

<b>0460</b>	NEBRASKA INCOME TAX WITHHELD  g460_niwth	<b>29</b> (Form 1040N) 10 (Form 1040NS)	12	num. 0-9 (+ only)	<b>Optional.</b> Calculated total from Forms W-2, W-2G, 1099-R and 1099-MISC.
<b>0465</b>	<b>2006</b> ESTIMATED TAX PAYMENTS  g465_est	<b>30</b>	12	num. 0-9 (+ only)	<b>Optional.</b> ). Blank if it is a Form 1040NS. Sum of installment payments made for 2006 plus any tax year 2005 overpayment that was applied to tax year 2006 estimated tax. See Tax Booklet instructions.
<b>0470</b>	FORM 3800N REFUNDABLE CREDIT  g470_incnt	<b>31</b>	12	num. 0-9 (+ only)	<b>Not Used.</b> Not eligible for e-file.
<b>0475</b> <b>*</b> <b>CHG</b>	NEBRASKA CHILD CARE REFUNDABLE CREDIT  g475_chcrc	<b>32</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Blank if it is a Form 1040NS. If present, Line 25 (Seq # 0440) must be blank. Reference the table in Appendix G.  If this credit is claimed, values from one of the following forms must be provided in the Refundable Child Care Credit Worksheet in this Generic Record layout; <b>state Form</b> <b>2441N</b> , federal Form 2441 (if a 1040 filer), or Schedule 2 (if a 1040A filer).
<b>0480</b>	BEGINNING FARMER CREDIT  g480_frmcr	<b>33</b>	12	num, 0-9 (+ only)	<b>Not Used.</b> Not eligible for e-file.
<b>0485</b> <b>*</b> <b>NEW</b>	NEBRASKA EARNED INCOME TAX CREDIT  g485_neitc	<b>34</b> (Form 1040N) <b>11</b> (Form 1040NS)	12	num, 0-9 (+ only)	<b>Optional.</b> Blank if it is a Form 1040NS. <b>This credit is only available to Full year and part year residents (Type of Return equal '1' or '2'.) File Status 3 filers are excluded. Full year residents compute this as 8% of the federal amount. Part Year Residents must compute this credit on Nebraska Schedule III and move this computed value to this line. See Schedule III instructions.</b>
N/A	TOTAL	35 (Form 1040N) <b>12</b> (Form 1040NS)	N/A	N/A	<b>Not Used.</b> (This Line is Not Captured. This is shown only to account for the line on the form.)

<b>0490</b> <b>*</b> <b>CHG</b>	AMOUNT <b>OF</b> <b>TAX</b> YOU OWE   g490_tuowe	<b>36</b> (Form 1040N)	12	num. 0-9 (+ only)	<b>Optional.</b>  Form 1040N: If 1040N <b>Line 28</b> is greater than the sum of Lines 29, 30, 31, 32, <b>33 and 34 (Line 35), subtract this total (Line 35) from 1040N Line 28</b> and enter the result in this field.  <b>If over \$300, and a Form 1040N, a value in Line 37, Penalty for Underpayment of Estimated Tax may need to be assessed. If the penalty is reported, add the penalty amount to this amount to give Line 38, Total Amount Due.</b>
<b>0495</b> <b>*</b> <b>CHG</b>	PENALTY FOR UNDERPAYMNT OF ESTIMATED TAX   g495_2210N	<b>37</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Blank if it is a Form 1040NS. <b>This was previously Line 99, shown under Line 34 (Amount You Owe) on the 2005 Form 1040N.</b>  <b>If Nebraska Tax Net Non-refundable Credits on Form 1040N (Line 28) is more than total payments reported on Line 35 (sum of Lines 29, 30, 31, 32, 33 and 34) by \$300 or more, and the difference is more than 10% of the Line 28 amount, a penalty may be due. Or, if estimated tax for any period is underpaid, a penalty may be due. For Form 1040N, if a Form 2210N should be filed, enter the penalty amount here, and add it to the Line 36 amount to give Line 38, Total Amount Due. (Filing electronically and reporting this amount here eliminates the need to file Form 2210N).</b>  <b>If a Form 1040NS, it is recommended that it be converted to a Form 1040N.</b>  See instructions for Nebraska Form 2210N to determine how to compute this penalty.

<b>0500</b> <b>*</b> <b>NEW</b>	TOTAL AMOUNT DUE  g500_txdue	<b>38</b> Form 1040N) <b>13</b> (Form 1040NS)	12	num. 0-9 (+ only)	<b>Optional.</b>  Form 1040N: <b>Required if 1040N Line 36 is greater than zero. If a Form 1040N, this is the sum of lines 36 and 37.</b>  Form 1040NS: If 1040NS <b>Line 9</b> is greater than the sum of Lines 10 and 11( <b>Line 12</b> ), <b>subtract this total (Line 12) from 1040NS Line 9</b> and enter the result in this field.
<b>0505</b> <b>*</b> <b>CHG</b>	OVERPAID  g505_ovrpd	<b>39</b> (Form 1040N) <b>14</b> (Form 1040NS)	12	num. 0-9 (+ only)	<b>Optional.</b> If the total of Lines 29, 30, 31, 32, <b>33 and 34 (Line 35)</b> is greater than <b>Line 28</b> , subtract <b>Line 28</b> from this total ( <b>Line 35</b> ) and enter the result in this field.  Form 1040NS: If 1040NS <b>Line 12</b> is greater than Line 9, subtract Line 9 from <b>Line 12</b> and enter the result here.
<b>0510</b>	APPLIED TO <b>2007</b> ESTIMATED TAX  g510_apest	<b>40</b> (Form 1040N)	12	num. 0-9 (+ only)	<b>Optional.</b> ) Blank if it is a Form 1040NS. Must not exceed OVERPAID (1040N Line <b>39</b> ).
<b>0515</b> <b>*</b> <b>CHG</b>	NONGAME ENDANGERED SPECIES DONATION  g515_spdon	<b>41</b> (Form 1040N) <b>15</b> (Form 1040NS)	12	num. 0-9 (+ only)	<b>Optional.</b>  Form 1040N: If present, must be greater than \$1.00 but not exceed OVERPAID (Line <b>39</b> ) minus Line <b>40</b> .  Form 1040NS: If present, must be greater than \$1.00 but not exceed OVERPAID (Line <b>12</b> ).
<b>0520</b> <b>*</b> <b>CHG</b>	ELECTION CAMPAIGN FUND CONTRIBUTION  g520_eccon	<b>42</b> (Form 1040N) <b>14</b> (Form 1040NS)	12	num. 0-9 (+ only)	<b>Optional.</b>  Form 1040N: If present, must be greater than \$1.00, but not exceed OVERPAID (Line <b>39</b> ) minus the sum of Lines <b>40</b> and <b>41</b> .  Form 1040NS: If present, must be greater than \$1.00 but not exceed OVERPAID (Line 12) minus Line 13.

<b>0525</b> <b>*</b> <b>CHG</b>	REFUND  g525_rfund	<b>43</b> (Form 1040N) <b>15</b> (Form 1040NS)	12	num. 0-9 (+ only)	<p><b>Optional.</b></p> <p>Form 1040N: Calculate the sum of Lines <b>40, 41, and 42</b> and subtract this sum from the value of OVERPAID (Line <b>39</b>). Move the result into this field.</p> <p>Form 1040NS: If present, must be greater than \$1.00 but not exceed OVERPAID (Line 12) minus the sum of Lines 13 and 14.</p>
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<p align="center"><b>FORM 1040N</b> <b>SIGNED NUMERIC SECTION</b></p> <p align="center"><b>NEBRASKA SCHEDULE I ADJUSTMENTS TO INCOME</b></p> <p align="center">This is blank if the base form is Form 1040NS.</p>					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN.	ALLOW. CHAR.	DEFINITION / EDITS
<b>0530</b> <b>*</b> <b>CHG</b>	INTEREST INCOME FROM ALL STATE AND LOCAL OBLIGATIONS  g530_s1l45	<b>45</b>	12	num. 0-9 (+ only)	<b>Optional.</b> PART A: Result of Line <b>45a</b> (total interest income from all state and local municipal bonds) exempt from federal tax; minus Line <b>45b</b> (exempt interest income from Nebraska obligations).
<b>0535</b>	OTHER ADJUSTMENTS INCREASING INCOME  g535_s1l46	<b>46</b>	12	num. 0-9 (+ only)	<b>Optional.</b> PART A: Allowable other adjustments increasing Federal AGI. See tax booklet instructions for allowable adjustments.
<b>0540</b> <b>*</b> <b>CHG</b>	TOTAL ADJUSTMENTS INCREASING INCOME  g540_s1l47	<b>47</b>	12	num. 0-9 (+ only)	<b>Optional.</b> PART A: Sum of Lines <b>45 and 46</b> . Must equal Seq. # 0380, Adjustments Increasing Federal AGI (1040N Line 12).
<b>0545</b>	STATE INCOME TAX REFUND DEDUCTION  g545_s1l48	<b>48</b>	12	num. 0-9 (+ only)	<b>Optional.</b> PART B: Line 10 from federal 1040. Cannot be the only significant value on Schedule I Part B. (See instructions for Line 13.)



<b>0550</b> <b>*</b> <b>CHG</b>	INCOME FROM U.S. GOVERNMENT OBLIGATIONS  g550_s1l49	<b>49</b>	12	num. 0-9 (+ only)	<b>Optional.</b> PART B: Interest and dividend income from U.S. government obligations. Sum of the amounts from Lines <b>49a</b> (interest and dividend income from U.S. obligations) and <b>49b</b> (regulated investment company dividends). See the Nebraska Tax Booklet for a complete list of allowable sources.
<b>0555</b>	TIER I OR TIER II BENEFITS  g555_s1l50	<b>50</b>	12	num. 0-9 (+ only)	<b>Optional.</b> PART B: This is the total amount of Taxable Tier I and Tier II benefits paid by the Railroad Retirement Board. (Appropriate 1099's must be included with the federal record).
<b>0560</b>	SPECIAL CAPITAL GAINS ELECTION  g560_s1l51	<b>51</b>	12	blanks	<b>Not Used.</b> PART B: Not eligible for e-file.
<b>0565</b>	NEBRASKA COLLEGE SAVINGS PLAN CONTRIBUTION OR DONATION  g565_s1l52	<b>52</b>	12	num. 0-9 (+ only)	<b>Optional.</b> PART B: Nebraska College Savings Plan.
<b>0570</b> <b>*</b> <b>CHG</b>	BONUS DEPRECIATION SUBTRACTION (RECOVERY)  g570_s1l53	<b>53</b>	12	num. 0-9 (+ only)	<b>Optional.</b> PART B: <b>Nebraska Bonus Depreciation Recovery for reported tax years 2000, 2001, 2002, 2003, 2004 and 2005.</b>
<b>0575</b> <b>*</b> <b>NEW</b>	ENHANCED SECTION 179 SUBTRACTION  g575_s1l54	<b>54</b>	12	num. 0-9 (+ only)	<b>Optional.</b> PART B: <b>Nebraska Enhanced Section 179 Subtraction for reported tax years 2000 through 2005.</b>
<b>0580</b> <b>*</b> <b>NEW</b>	NEBRASKA LONG TERM CARE SAVINGS PLAN CONTRIBUTION  g580_s1l55	<b>55</b>	12	num. 0-9 (+ only)	<b>Optional.</b> PART B: <b>Nebraska Long Term Care Savings Plan Contribution. Limits are \$1,000 for single, married separate and head of household, \$2,000 for married filing joint.</b>

<b>0585</b>	OTHER ADJUSTMENTS DECREASING TAXABLE INCOME	<b>56</b>	12	num. 0-9 (+ only)	<b>Optional.</b> PART B: Other allowable adjustments decreasing federal AGI. (See tax booklet instructions.) If present, corresponding values must be present in the <b>Line 56 Other Adjustments Worksheet</b> defining the allowable deductions. If this line is claimed, then at least one of these six values must be present and total to equal this line.
<b>0590</b> <b>*</b> <b>CHG</b>	TOTAL ADJUSTMENTS DECREASING INCOME	<b>57</b>	12	num. 0-9 (+ only)	<b>Optional.</b> PART B: Sum of <b>Lines 48 through 56</b> . Must equal Field 0385, Adjustments Decreasing Federal AGI (Line 13): Note: This cannot be a negative value.
	g585_s1l56				
	g590_s1l57				

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<b>FORM 1040N</b> <b>SIGNED NUMERIC SECTION</b>  <b>NEBRASKA SCHEDULE III COMPUTATION OF NEBRASKA TAX</b> <b>FOR NON-RESIDENTS AND PARTIAL YEAR RESIDENTS</b>  <b>This is blank if the base form is Form 1040NS.</b>					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN.	ALLOW. CHAR.	DEFINITION / EDITS
<b>0595</b>	INCOME DERIVED FROM NEBRASKA SOURCES	<b>63</b>	12	num. 0-9 (+ or -)	<b>Optional.</b> Total Income from Nebraska sources. <b>If income, this is a positive value. If a loss, it is a negative value.</b> (See tax booklet instructions.)
	g595_s3l63				
<b>0600</b>	ADJUSTMENTS AS APPLIED TO NEBRASKA INCOME	<b>64</b>	12	num. 0-9 (+ or -)	<b>Optional.</b> Adjustments reported on federal 1040 that apply to income from Nebraska sources. Must be consistent with federal return.
	G600_s3l64				
<b>0605</b> <b>*</b> <b>CHG</b>	NEBRASKA ADJUSTED GROSS INCOME	<b>65</b>	12	num. 0-9 (+ or -)	<b>Optional.</b> Must equal <b>Line 63</b> minus <b>Line 64</b> .
	G605_s3l65				
<b>0610</b> <b>*</b> <b>CHG</b>	RATIO- NEBRASKA'S SHARE OF THE TOTAL INCOME	<b>66</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Nebraska's share of the total income. Compute this as <b>Line 65</b> divided by the result of 1040N Line 5, plus 1040N Line 12, minus 1040N Line 13. Calculate to 5 decimals. If < 100%, round to 4. Do not insert a decimal point.
	g610_s3l66				

<b>0615</b>	TAX TABLE INCOME (LINE 14)  g615_s3l67	<b>67</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Must equal 1040N Line 14 amount.
<b>0620</b> <b>*</b> <b>CHG</b>	NET TAX FROM TAX TABLE INCOME  g620_s3l68	<b>68</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Computed as the tax from Nebraska Tax Table on the <b>Line 67</b> income, plus any additional tax from the Additional Tax Rate Schedule, minus credits. (Carefully follow tax booklet for formula and instructions.)
<b>0625</b> <b>CHG</b> <b>*</b>	PERSONAL EXEMPTION CREDIT  g625_s3l69	<b>69</b>	12	num. 0-9 (+ only)	<b>Optional.</b> If used, must equal 1040N Line 19. <b>The base value has changed from \$103 to \$106 per exemption claimed on 1040N Line 4.</b> Should not exceed \$106 multiplied by line 4. (See tax booklet instructions.) <b>In prior years, Appendix G contained a PEC phase out table that is no longer used.</b>
<b>0630</b> <b>*</b> <b>CHG</b>	DIFFERENCE  g630_s3l70	<b>70</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Must equal <b>Line 68</b> minus <b>Line 69</b> . If less than zero, set to zero.
<b>0635</b> <b>*</b> <b>CHG</b>	CALCULATED NEBRASKA INCOME TAX  g635_s3l71	<b>71</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Multiply <b>Line 70</b> by the ratio from <b>Line 66</b> . This must equal 1040N Line 15.
<b>0640</b>	MINIMUM AND OTHER TAXES  g650_s3l72	<b>72</b>	12	num. 0-9 (+ only)	<b>Optional.</b> If present, must equal Line 16 of Form 1040N and equal the result of the multiplication of the Worksheet Subtotal by 29.6%.
<b>0645</b> <b>*</b> <b>NEW</b>	FEDERAL EARNED INCOME TAX CREDIT FROM FEDERAL FORMS 1040, 1040A, OR 1040EZ  G640_s3l73	<b>73</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Total EIC amount from federal Schedule EIC. <b>Part Year Residents only (Type of Return '2'.)</b> This credit is <b>NOT</b> <b>available to Non-residents or Filing Status 3 filers.</b> Take from federal form, 1040 Lines 66a & 66b, 1040A Lines 41a and 41b, or 1040EZ Lines 8a and 8b.
<b>0650</b> <b>*</b> <b>NEW</b>	CALCULATED STATE EARNED INCOME TAX CREDIT  G645_s3l74	<b>74</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Multiply <b>Line 73</b> by the ratio from <b>Line 66</b> , and then multiply this result by 8% to give this amount. Move this computed value to <b>Line 34 on Form 1040N.</b>

<p style="text-align: center;"><b>FORM 1040N</b>  <b>SIGNED NUMERIC SECTION</b></p> <p style="text-align: center;"><b>NEBRASKA SCHEDULE II CREDIT FOR TAX PAID TO ANOTHER STATE</b>  <b>(5 OCCURRENCES ALLOWED)</b></p> <p style="text-align: center;">This is blank if the base form is Form 1040NS.</p>					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN.	ALLOW. CHAR.	DEFINITION / EDITS
<b>0655</b>	STATE # 1: NEBRASKA INCOME TAX  g655_s2l58	<b>58-1</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Must equal 1040N Line 17. If any schedule II fields are present, must be greater than zero.
<b>0660</b>	STATE # 1: AGI DERIVED FROM ANOTHER STATE  g660_s2l59	<b>59-1</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Adjusted Gross Income derived from another state, not including taxable income from the other state. If any schedule II fields are present, this field must be greater than zero.
<b>0665</b> <b>*</b> <b>CHG</b>	STATE # 1: CALCULATED TAX CREDIT  g665_s2l60	<b>60-1</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Compute as <b>Line 59</b> divided by the result of 1040N Line 5 plus 1040N Line 12 minus 1040N Line 13. Multiply this by 1040N <b>Line 58</b> to give <b>Line 60</b> . If any schedule II fields are present, this field must be greater than zero.
<b>0670</b>	STATE # 1: TAX DUE & PAID TO ANOTHER ST.  g670_s2l61	<b>61-1</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Tax due & paid to another state, (not including amount withheld for the other state). If any schedule II fields are present, this field must be greater than zero.
<b>0675</b> <b>*</b> <b>CHG</b>	STATE # 1: MAXIMUM TAX CREDIT  g675_s2l62	<b>62-1</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Maximum tax credit; Which ever is least of <b>Lines 58, 60 or 61</b> . Sum of all occurrences of Schedule II <b>Line 62</b> must = 1040N Line 20 unless the Seq. # 0305 Credit for Prior Year Minimum Tax Indicator is checked. If any schedule II fields are present, this field must be greater than zero.
<b>0680</b>	STATE # 2  g680_s2l58	<b>58-2</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>58</b> definition/edits for State # 1 above.
<b>0685</b>	STATE # 2  g685_s2l59	<b>59-2</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>59</b> definition/edits for State # 1 above.

<b>0690</b>	STATE # 2 G690_s2l60	<b>60-2</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>60</b> definition/edits for State # 1 above.
<b>0695</b>	STATE # 2 G695_s2l61	<b>61-2</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>61</b> definition/edits for State # 1 above.
<b>0700</b>	STATE # 2 G700_s2l62	<b>62-2</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>62</b> definition/edits for State # 1 above.
<b>0705</b>	STATE # 3 G705_s2l58	<b>58-3</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>58</b> definition/edits for State # 1 above.
<b>0710</b>	STATE # 3 G710_s2l59	<b>59-3</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>59</b> definition/edits for State # 1 above.
<b>0715</b>	STATE # 3 G715_s2l60	<b>60-3</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>60</b> definition/edits for State # 1 above.
<b>0720</b>	STATE # 3 G720_s2l61	<b>61-3</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>61</b> definition/edits for State # 1 above.
<b>0725</b>	STATE # 3 G725_s2l62	<b>62-3</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>62</b> definition/edits for State # 1 above.
<b>0730</b>	STATE # 4 G730_s2l58	<b>58-4</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>58</b> definition/edits for State # 1 above.
<b>0735</b>	STATE # 4 G735_s2l59	<b>59-4</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>59</b> definition/edits for State # 1 above.
<b>0740</b>	STATE # 4 G740_s2l60	<b>60-4</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>60</b> definition/edits for State # 1 above.
<b>0745</b>	STATE # 4 g745_s2l61	<b>61-4</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>61</b> definition/edits for State # 1 above.
<b>0750</b>	STATE # 4 g750_s2l62	<b>62-4</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>62</b> definition/edits for State # 1 above.
<b>0755</b>	STATE # 5 g755_s2l58	<b>58-5</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>58</b> definition/edits for State # 1 above.
<b>0760</b>	STATE # 5 g760_s2l59	<b>59-5</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>59</b> definition/edits for State # 1 above.
<b>0765</b>	STATE # 5 g765_s2l60	<b>60-5</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>60</b> definition/edits for State # 1 above.
<b>0770</b>	STATE # 5 g770_s2l61	<b>61-5</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>61</b> definition/edits for State # 1 above.
<b>0775</b>	STATE # 5 g775_s2l62	<b>62-5</b>	12	num. 0-9 (+ only)	<b>Optional.</b> Same as Line <b>62</b> definition/edits for State # 1 above.

FORM 1040N SIGNED NUMERIC SECTION					
NEBRASKA MINIMUM OR OTHER TAX WORKSHEET					
This is blank if the base form is Form 1040NS.					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN.	ALLOW. CHAR.	DEFINITION / EDITS
<b>0780</b>	RECALC. ALTERNATIVE MINIMUM TAX  g780_motx1	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Alternative Minimum Tax from federal Form 6251. This form must be recalculated for Nebraska purposes using a Nebraska Revenue Ruling: Individual Income Tax- Computation of Alternative Minimum Tax to Determine Nebraska Minimum Tax for the Nebraska Return. <b>See the link in the Contact Information section.</b>
<b>0785</b>	TAX ON LUMP SUM DISTRIBUTIONS  g785_motx2	n/a	12	num. 0-9 (+ only)	<b>Optional.</b> Tax on lump-sum distributions (enter federal tax amount from federal Form 4972.
<b>0790</b>	TAX ON EARLY DISTRIBUTIONS  G790_motx3	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Tax on early distributions (enter lesser of federal tax amount from Part I of federal Form 5329 or Federal Form 1040.
<b>0795</b> <b>*</b> <b>CHG</b>	SUBTOTAL  G795_motx4	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Sum Sequence Numbers <b>0780, 0785, and 0790</b> and place this sum here. Multiply this subtotal by 29.6% and place result in 1040N line 16 for resident returns (Seq # 0305 Type of Return = '1'); or in Schedule III <b>Line 72</b> for nonresidents or partial year resident returns (Seq # 0305 Type of Return = '2' or '3').

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FORM 1040N SIGNED NUMERIC SECTION					
SCHEDULE I <b>LINE 56</b> OTHER ADJUSTMENTS WORKSHEET					
This is blank if the base form is Form 1040NS.					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN.	ALLOW. CHAR.	DEFINITION / EDITS

<b>0800</b>	LINE <b>56A</b> : CLAIM OF RIGHT OF REPAYMENT UNDER SECTION 1341  G800_In56a	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Sum of Sequence Numbers <b>0800 - 0830</b> must equal 1040N Schedule I Line <b>56</b> .
<b>0805</b>	LINE <b>56B</b> : NON- NEBRASKA S CORP. OR LIMITED LIAB. COMPANY INCOME  G805_In56b	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Sum of Sequence Numbers <b>0800 - 0830</b> must equal 1040N Schedule I Line <b>56</b> .
<b>0810</b>	LINE <b>56C</b> : NATIVE AMERICAN INCOME DERIVED FROM NE. INDIAN RESERVATION  G810_In56c	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Sum of Sequence Numbers <b>0800 - 0830</b> must equal 1040N Schedule I Line <b>56</b> .
<b>0815</b>	LINE <b>56D</b> : NE. NET OPERATING LOSS CARRY FORWARD  G815_In56d	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Sum of Sequence Numbers <b>0800 - 0830</b> must equal 1040N Schedule I Line <b>56</b> .
<b>0820</b>	LINE <b>56E</b> : AG REVENUE BONDS ISSUED BY NE STATE BOARD OF AG.  G820_In56e	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Sum of Sequence Numbers <b>0800 - 0830</b> must equal 1040N Schedule I Line <b>56</b> .
<b>0825</b>	LINE <b>56F</b> : NIFA BONDS  g825_In56f	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Sum of Sequence Numbers <b>0800 - 0830</b> must equal 1040N Schedule I Line <b>56</b> .

<b>0830</b>	LINE <b>56G</b> : NONRESIDENT MILITARY COMP.	n/a	12	num. 0-9 (+ only)	<b>Optional.</b> Sum of Sequence Numbers <b>0800 - 0830</b> must equal 1040N Schedule I Line <b>56</b> . This field is used to report a deduction for the Soldiers and Sailors Relief Act deduction. If reported, these additional conditions must be met: Box b, Employer Id Number in the federal Form W-2 must be consistent with one indicating active military pay. Box 15, State identifier in the federal Form W-2 must indicate that the withholding is for a state other than 'NE' (Nebraska).
	g830_ln56g				

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<b>FORM 1040N</b> <b>SIGNED NUMERIC SECTION</b>					
<b>FORM 2441N</b> <b>REFUNDABLE CHILD DEPENDENT CARE CREDIT</b>					
<b>This is blank if the base form is Form 1040NS.</b>					
IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN.	ALLOW. CHAR.	DEFINITION / EDITS
<b>0835</b>	LINE 3 FROM FORM 2441, SCHEDULE 2, <b>OR FORM 2441N</b>  g835_24413	n/a	12	num. 0-9 (+ only)	<b>Optional.</b> Line 3, Qualified Expenses. Required if 1040N <b>Line 32</b> , Nebraska Child Care Refundable Credit is claimed.
<b>0840</b>	LINE 6 FROM FORM 2441, SCHEDULE 2, <b>OR FORM 2441N</b>  g840_24416	n/a	12	num. 0-9 (+ only)	<b>Optional.</b> Line 6, Smaller of Lines 3, 4 or 5. Required if 1040N <b>Line 32</b> , Nebraska Child Care Refundable Credit is claimed.
<b>0845</b>	LINE 7 FROM FORM 2441, SCHEDULE 2, <b>OR FORM 2441N</b>  g845_24417	n/a	12	num. 0-9 (+ only)	<b>Optional.</b> Line 7, Amount From Form 1040 line 37 <b>or Form 1040N Line 5</b> . Required if 1040N <b>Line 32</b> , Nebraska Child Care Refundable Credit is claimed.



<b>0850</b>	LINE 8 FROM FORM 2441, SCHEDULE 2, <b>OR FORM 2441N</b>  g850_24418	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Line 8, Decimal Amount. Required if 1040N <b>Line 32</b> , Nebraska Child Care Refundable Credit is claimed. Report as a 2 position decimal amount as shown on the federal form with leading zeros. Do not insert a decimal point. Example: a decimal value of .27 would be reported as 00000000027b (where b equals a blank space).
<b>0855</b>	PROVIDER # 1 AMOUNT PAID FROM FORM 2441, SCHEDULE 2, <b>OR FORM 2441N</b>  g855_pamt1	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Part 1, Line 1, Column (d) Amount Paid. <b>Required if 1040N Line 32, Nebraska Child Care Refundable Credit is claimed.</b> (Occurrence #1)
<b>0860</b>	PROVIDER # 2 AMOUNT PAID FROM FORM 2441, SCHEDULE 2, <b>OR FORM 2441N</b>  g860_pamt2	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Part I, Line 1, Column (d) Amount Paid. (Occurrence #2)
<b>0865</b>	PROVIDER # 3 AMOUNT PAID FROM FORM 2441, SCHEDULE 2, <b>OR FORM 2441N</b>  g865_pamt3	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Part I, Line 1, Column (d) Amount Paid. (Occurrence #3)
<b>0870</b>	PROVIDER # 4 AMOUNT PAID FROM FORM 2441, SCHEDULE 2, <b>OR FORM 2441N</b>  g870_pamt4	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Part I, Line 1, Column (d) Amount Paid. (Occurrence #4)
<b>0875</b>	PROVIDER # 5 AMOUNT PAID FROM FORM 2441, SCHEDULE 2, <b>OR FORM 2441N</b>  g875_pamt5	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Part I, Line 1, Column (d) Amount Paid. (Occurrence #5)

<b>0880</b>	QUALIFYING PERSON # 1 AMOUNT PAID FROM FORM 2441, SCHEDULE 2, <b>OR FORM 2441N</b>	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Part II, Line 2, Column (c) Qualified Expenses. <b>Required if 1040N Line 32, Nebraska Child Care Refundable Credit is claimed.</b> (Occurrence #1)
	g880_qamt1				
<b>0885</b>	QUALIFYING PERSON # 2 AMOUNT PAID FROM FORM 2441, SCHEDULE 2, <b>OR FORM 2441N</b>	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Part II, Line 2, Column (c) Qualified Expenses. (Occurrence #2)
	g885_qamt2				
<b>0890</b>	QUALIFYING PERSON # 3 AMOUNT PAID FROM FORM 2441, SCHEDULE 2, <b>OR FORM 2441N</b>	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Part II, Line 2, Column (c) Qualified Expenses. (Occurrence #3)
	g890_qamt3				
<b>0895</b>	QUALIFYING PERSON # 4 AMOUNT PAID FROM FORM 2441, SCHEDULE 2, <b>OR FORM 2441N</b>	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Part II, Line 2, Column (c) Qualified Expenses. (Occurrence #4)
	g895_qamt4				
<b>0900</b>	QUALIFYING PERSON # 5 AMOUNT PAID FROM FORM 2441 OR SCHEDULE 2	N/a	12	num. 0-9 (+ only)	<b>Optional.</b> Part II, Line 2, Column (c) Qualified Expenses. (Occurrence #5)
	G900_qamt5				

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**NUMERIC FIELDS 0905 THROUGH 0925 ARE NOT USED.** (108)

n/a	RECORD TERMINUS	n/a	1	alphanum.	<b>Required.</b> Must equal '#'.
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# APPENDIX C

## NEBRASKA UNFORMATTED RECORD LAYOUT

### 6.5 UNFORMATTED RECORD (FEDERAL FORMS)

Nebraska uses the unformatted record to capture federal filing information only. This includes the federal return, Form 1040, Form 1040A, or Form 1040EZ, all federal schedules, and withholding documents Forms W-2 and 1099. **No Nebraska forms are defined within the unformatted record.** Nebraska supports only the variable option for unformatted records. **As many as twenty-five unformatted records can accompany a single generic record.** Each of the unformatted records consists of 52 positions of header data, up to 4,800 characters comprising IRS documents (60 lines with 80 characters each), plus a record terminus for a maximum of 4,853 positions. **If the required federal data requires more space than will fit in the 9 unformatted records, the return is not eligible for electronic filing.** The Department will:

1. Require the complete federal return, 1040, 1040A (page 1 and 2) or 1040EZ (page 1) be imbedded in the first occurrence of the nine unformatted records (including header).
2. Specify that all data in unformatted records be in variable format and that the federal field numbers defined by the IRS be used in the imbedded data.
3. Require that if more than one unformatted record is used, that imbedded federal forms are not split between records.
4. Store the data in the same method as the IRS, with the data being preceded by the field number. The federal data in the state unformatted records should contain only the symbols and abbreviations allowed in federal records and be identical to the IRS data with the exception of four characters. For these characters, a state record character should be substituted for the corresponding IRS value. The characters are:

State IRS Character	Substitution Character	ASCII Hex	EBCDIC Hex
-----	-----	-----	-----
****	!!!!	21212121	5A5A5A5A
[	{	7B	C0
]	}	7D	D0
#	\$	24	5B

Nebraska requires federal forms within the Unformatted Record(s) to follow this sequence:

1. Form 1040 (or 1040A, or 1040EZ) Page 1
2. Form 1040 (or 1040A) Page 2
3. Federal forms or schedules transmitted with the federal filing (including Form 2441 and any other federal forms required by the state ).
4. Forms W-2
5. Forms 1099

<b>UNFORMATTED RECORD HEADER SECTION</b>
--

IRS SEQ NUM.	FIELD NAME	LEN.	ALLOW. CHAR.	DEFINITION/EDITS
n/a	BYTE COUNT	4	num. 0-9	<b>Always Required.</b> Provides the number of bytes in the record. Use "nnnn" for variable.
n/a	RECORD START SENTINEL	4	alphanum.	<b>Always Required.</b> Must equal '****'.
0000	RECORD IDENTIFICATION	6	alphanum.	<b>Always Required.</b> Set to: 'STbbbb'
0001	FORM NUMBER	6	alphanum.	<b>Always Required.</b> Set to: '0002bb'
0002	PAGE NUMBER	5	alphanum.	<b>Always Required.</b> Set to: 'PG01b'
0003	TAXPAYER ID NUMBER	9	numeric	<b>Always Required.</b> Set to Primary Taxpayer SSN. Must equal the Primary SSN of the IRS ELF return.
0004	FILLER	1	alphanum.	<b>Always Required.</b> Set to space.
0005	FORM OCCURRENCE NUMBER	7	numeric	<b>Always Required.</b> Set to: 0000001 – 0000009
0010	STATE CODE	2	alpha	<b>Always Required.</b> Must equal 'NE'.
0011	CITY CODE	2	blanks	<b>Not Used.</b>
0020 <div style="background-color: yellow; padding: 2px; display: inline-block;">* CHG</div>	DECLARATION CONTROL NUMBER	14	alphanum.	<b>Always Required.</b> Must match DCN on Nebraska Form 8453N and in associated Generic Record. Values are: pos. 1-2 = Value = '00' pos. 3-8 = EFIN of ERO pos. 9-11 = Batch Number; Values '000'-'999' pos. 12-13 = Serial Number; Values '00'-'99' pos. 14 = <b>Year Digit;</b> Value = <b>'7'</b>

<b>UNFORMATTED RECORD DATA SECTION</b>
--

**Note:** the record headers must be included with the federal forms in the form data.

**0050 FORM DATA:** (80 positions). Alphanumeric. Line 001

...

... (Up to 60 lines of data per page can be entered)

...

**0345 FORM DATA:** (80 positions). Alphanumeric. Line 060

**RECORD TERMINUS:** (1 Position). Must equal '#'.

# **APPENDIX D**

## **NEBRASKA HIGH SCHOOL DISTRICT CODES**

A file containing Nebraska Public High School District Codes is posted separately on our Developer Page at <http://www.revenue.ne.gov/electron/develop.htm>. If you need to receive this file in a different format, contact an E-file Coordinator (see Section 2, Contacts) and one will be supplied to you.

# APPENDIX E

## NEBRASKA TAX TABLE

A file containing the Nebraska Tax Table is posted separately on our Developer Page at <http://www.revenue.ne.gov/electron/develop.htm>. If you need to receive this file in a different format, contact an E-file Coordinator (see Section 2, Contacts) and one will be supplied to you.

## APPENDIX F

### MISCELLANEOUS TABLES

A file containing the Refundable Child Care Credit Table is posted on our Developer Page at <http://www.revenue.ne.gov/electron/develop.htm>. If you need to receive this file in a different format, contact an E-file Coordinator (see Section 2, Contacts) and one will be supplied to you. **Please note, this year the Nebraska Personal Exemption Credit Table has been eliminated.**

## **APPENDIX G**

### **STANDARD DEDUCTION CALCULATION-**

A document containing worksheets used to calculate the Nebraska Standard Deduction is posted on our Developer Page at <http://www.revenue.ne.gov/electron/develop.htm>. If you need to receive this file in a different format, contact an E-file Coordinator (see Section 2, Contacts) and one will be supplied to you.



# APPENDIX H

## NEBRASKA TAX YEAR 2006

### ELECTRONIC FILING CALENDAR

Transmitting of live IRS Individual Income Tax Returns begins **January 12, 2007**

Preliminary specifications available	July/August 2006
Preliminary draft of Nebraska tax booklet available	October 2006 (approx.)
Final specifications available (including auxiliary files and tables)	October 2006 (approx.)
Begin ERO licensing	Licensing is not required
Begin primary testing period	Same as IRS start date
Begin production processing	Same as IRS start date
End primary testing period Begin scheduled-only testing period	Same as IRS dates
End production processing	Same as IRS end date
End scheduled-only testing period	September 1, 2007

## Tax Year 2006 IRS *e-file* Calendar

For Tax Period January 1 - December 31, 2006

### Last date for...

Begin PATS	November 9, 2006
Begin transmitting live IRS e-file returns	January 12, 2007
Last date for transmitting timely filed returns	April 16, 2007
Last date for transmitting timely filed Forms 4868	April 16, 2007
Last date for retransmitting rejected timely filed returns	April 20, 2007
Last date for retransmitting rejected timely filed Forms 4868	April 20, 2007
Transmitting timely filed Forms 4868 or 2350 to meet overseas exception	June 15, 2007
Retransmitting rejected timely filed Forms 4868 or 2350 to meet overseas exception	June 20, 2007
Last date for transmitting returns on extension from Form 4868	October 15, 2007
Last date for retransmitting rejected late or returns on extension from Form 4868	October 20, 2007